# Report

OF THE

# Bombay Chamber of Commerce

FOR THE YEAR 1917.

*(Established 22nd September 1836.)*

PRESENTED TO THE ANNUAL GENERAL MEETING
HELD ON THE 25th MARCH 1918.

00133585

Bombay:
PRINTED AT THE TIMES PRESS.

1918.

BOMBAY BRANCH
OF THE
Royal Asiatic Society.

Digitized with financial assistance from
Government of Maharashtra
on 01 February, 2020

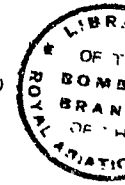
# Report

OF THE

# Bombay Chamber of Commerce

FOR THE YEAR 1917.

*(Established 22nd September 1836.)*




PRESENTED TO THE ANNUAL GENERAL MEETING HELD ON THE 25th MARCH 1918.

133585

12/1/58

Bombay:

PRINTED AT THE TIMES PRESS.

1918

00133585

# CONTENTS.


| | PAGE |
|---|---|
| Accounts of the Chamber ... ... ... ... ... ... | 86 |
| Aden Port Dues ... ... ... ... ... ... ... | 48, 348 |
| Adulteration of Indian Produce before Export ... ... ... | 60 |
| Annual General Meeting ... ... ... ... ... ... | xi |
| Barnes, The Hon'ble Sir George—Visit to the Chamber ... | 7, 104 |
| "Berlin Wool" ... ... ... ... ... ... ... | 47, 368 |
| Bills of Lading Ante-dating Chamber's Ruling ... ... ... | xxix |
| Bombay Cotton Trade Association, Ld. ... ... ... ... | 6 |
| Cargo Boats—Detention alongside vessels—Chamber's Ruling.. | xxx |
| Cargo—Shut out—Bombay Chamber's Ruling ... ... ... | xxx |
| Cargo—Shut out—Karachi Chamber's Ruling ... ... ... | cxiv |
| Chairman and Deputy Chairman of the Chamber—Election of ... ... ... ... ... ... ... ... | 1 |
| Chairmen of the Chamber... ... ... ... ... ... | ix |
| City Court—Proposed creation ... ... ... ... ... | 14, 152 |
| Coal, Import Duty on ... ... ... ... ... ... | 36, 331 |
| Coal, Imports ... ... ... ... ... ... ... ... | 76 |
| College of Commerce—Chamber's representative ... ... | viii |
| Commission Charges in Calcutta ... ... ... ... ... | xxvi |
| Commission—General Rates in Bombay ... ... ... ... | xxvii |
| Committee of the Chamber ... ... ... ... ... ... | viii |
| Committee of Arbitration—Rules ... ... ... ... ... | xiv. |
| Cotton Committee established in London... ... ... ... | 46, 363 |
| Cotton marketing and mixing ... ... ... ... ... | 60 |
| Cotton Statistics ... ... ... ... ... ... ... | 76 |
| Country of Origin—Indication, on imported goods ... ... | 25 |
| Criminal Procedure Code ... ... ... ... ... ... | 35, 280 |
| Delivery of goods on Sundays and other holidays ... ... | xxx |
| Duty on Imported Coal ... ... ... ... ... ... | 36 |
| Exchange Rate... ... ... ... ... ... ... ... | 18, 22, 207 |
| Exhibitions ... ... ... ... ... ... ... ... | 72 |
| Freight Inwards to Bombay ... ... ... ... ... ... | xxix |
| Freight Inwards to Karachi ... ... ... ... ... ... | cxiv |
| Freight Outwards from Bombay ... ... ... ... ... | xxix |
| Freight Outwards from Karachi ... ... ... ... ... | cxix |
| French Trade with India ... ... ... ... ... ... | 71 |

PAGE.

General Average ... ... ... ... ... ... ... 41,345

Hemp Contracts ... ... ... ... ... ... ... 68
Hemp, exported to United Kingdom ... ... ... ... 66
Holidays, Charter Party, 1918 ... ... ... ... ... cxxiii
Holiday—Holi ... ... ... ... ... ... ... 72
Holidays, Public, 1918 ... ... ... ... ... ... cxxiii

Improvement Trust—Chamber's Representative ... ... ... viii
Income Tax Act ... ... ... ... ... ... ... 28, 222
Indian Defence Force ... ... ... ... ... ... 8, 130
Indo-French Trade ... ... ... ... ... ... .... 71
Indo-Russian Trade ... ... ... ... ... ... ... 69

Lascar and Engine Room Crews ... ... ... ... ... 39, 340
Legislative Council of H. E. the Governor-General—
Chamber's Representative ... ... ... ... ... viii
Legislative Council of H. E. the Governor of Bombay—
Chamber's Representative ... ... ... ... ... viii

Mail Service ... ... ... ... ... ... ... ... 39
Measurement Department—Rules and Regulations ... ... xix
Measurement Department Statistics ... ... ... ... 84
Membership of the Chamber... ... ... ... ... ... 2
Merchandise Marks Act ... ... ... ... ... ... 25, 216
Meyer, The Hon'ble Sir William—Visit to the Chamber ... 6, 93
Monsoon, Bursting of ... ... ... ... ... ... ... 46
Municipal Corporation—Chamber's Representatives ... ... viii

"Our Day" ... ... ... ... ... ... ... ... 5, 91

Paper Currency—Improvement of system ... ... ... 15, 197
Piece-Goods—Surveys and Arbitrations—Rules ... ... xvi
Pockets of Cargo—Chamber's Ruling ... ... ... ... xxx
Port Dues, Aden ... ... ... ... ... ... ... 43
Port Trust—Chamber's Representatives ... ... ... ... 2
Port Trust Railway ... ... ... ... ... ... ... 38, 337
Port Trust Scale of Rates at the Wet Docks ... ... ... xli
Premium Bonds ... ... ... ... ... ... ... 22, 211
Priority Certificates ... ... ... ... ... ... ... 51, 383
Public Works Department Re-organization Committee ... 35, 284
Publications of the Chamber ... ... ... ... ... 3

Railways Act ... ... ... ... ... ... ... ... 37, 336
Railways—Goods Classification Committee ... ... ... 36, 332

PAGE.

Rainfall Returns ... ... ... ... ... ... ... 73
Release of Members of business houses serving in His Majesty's Forces ... ... ... ... ... ... ... ... 8, 128
Rubber insulated Copper Wire and Cables ... ... ... 49, 370
Rules and Regulations of the Chamber ... ... ... ... i
Russian Trade with India ... ... ... ... ... ... 69

Secretary of State for India—Visit to Bombay with Viceroy... 8, 116
Smoke Nuisances Commission—Chamber's Representatives ... 5
Steamers—Discharge at the Docks ... ... ... ... ... 44, 351
St. George's Hospital Advisory Committee—Chamber's Representative ... ... ... ... ... ... ... ... viii
Sub-Committees ... ... ... ... ... ... ... 3

Tariff Revision ... ... ... ... ... ... ... 35, 288
Timber discharge—Fair Day's work ... ... ... ... 72
Tonnage Scale—Bombay ... ... ... ... ... ... xxxi
Tonnage Scale—Calcutta ... ... ... ... ... ... lxxxix
Tonnage Scale—Cochin ... ... ... ... ... ... xcviii
Tonnage Scale—Karachi ... ... ... ... ... ... cvii
Tonnage Scale—Madras ... ... ... ... ... ... ci
Tonnage Scale—Rangoon ... ... ... ... ... ... cxv
Trade after the War ... ... ... ... ... ... ... 69
Trade Commissioner in London ... ... ... ... ... 11
Trade Commissioner Service... ... ... ... ... ... 13, 146

Usurious Loans... ... ... ... ... ... ... ... 32, 272

Viceroy—Visit to Bombay with Secretary of State ... ... 8, 116

Weather Working Days ... ... ... ... ... ... 45
Wheat Crop Forecast ... ... ... ... ... ... ... 78

# Bombay Chamber of Commerce.

**ESTABLISHED 22nd SEPTEMBER 1836.**

*Honorary Members.*

The Rt. Hon'ble LORD REAY, LL.D., G.C.I.E. | A. H. CAMPBELL, ESQ.

*Chamber Members.*

Messrs. ALLEN BROS. & Co. (INDIA), LD.
" E. & W. ANDREW, LD. (MANCHESTER) BOMBAY AGENCY.
" L. & F. BARRACLOUGH & Co., LD.
" J. A. BEGBIE & Co.
" BELL, RUSS & Co.
" BENNETT, COLEMAN & Co., LD.
" BIRD & Co.
" C. BOGGIANO & Co.
" W. H. BRADY & Co., LD.
" BREUL & Co.
" BRUNNER MOND & Co., LD.
" CALLENDER'S CABLE AND CONSTRUCTION CO., LD.
" CHILDS AND JOSEPH.
" P. CHRYSTAL & Co.
" CHUGONDAS & Co.
" THOMAS COOK & SON.
" COX & Co.
" COX'S SHIPPING AGENCY, LD.
" CRAIGIE, BLUNT AND CAROE.
" CRAWFORD, BAYLEY & Co.
" CROFT & FORBES.
" CROFT, MODY & Co.
" SASSOON J. DAVID & Co.
" JOHN DICKINSON & Co., LD.
" DUNCAN STRATTON & Co.
" J. DUXBURY & Co., LD.
" EWART, LATHAM & Co.
" A. F. FERGUSON & Co.
" JAMES FINLAY & Co., LD.
" FLEMING, SHAW & Co.
" FORBES, FORBES, CAMPBELL & Co., LD.
" FRAMJEE, SONS & Co.
" HENRY GANNON & Co.
" GILL & Co.
" B. G. GORIO & Co.
" W. & A. GRAHAM & Co.
" GRANT, DWARKADAS & Co.
" GREAVES, COTTON & Co.
" GRINDLAY & Co.
" GUTMANN & Co.
" HEATLY AND GRESHAM, LD.
" W. T. HENLEY'S TELEGRAPH WORKS CO., LD.
" JOHN BRUCE MURRAY SON & Co.
" KAHN & KAHN.
" KIDDLE, REEVE & Co.
" KILLICK, NIXON & Co.
" KING, KING & Co.
" LANGLEY & Co.

Messrs. LATHAM, ABERCROMBIE & Co.
" LITTLE & Co.
" LOUIS DREYFUS & Co.
" LYON, LORD & Co., LD.
" MACBETH BROS. & Co., LD.
" C. MACDONALD & Co.
" MACKINNON, MACKENZIE & Co.
" JAMES MACKINTOSH & Co.
" MARSHALL, SONS & Co., LD.
" MARSLAND, PRICE & Co., LD.
" MILLARS' TIMBER & TRADING CO., LD.
" MOOLJEE JAITHA & Co.
" NARANDAS RAJARAM & Co.
" OWEN & OKELL.
" PARKE, DAVIS & Co.
" D. M. PETIT, SONS & Co.
" PHIPSON & Co.
" PREMCHAND ROYCHAND & SONS.
" PRIER DE SAONE & Co.
" RALLI BROTHERS.
" L. & I. RAPAPORT.
" RICHARDSON & CRUDDAS.
" H. L. ROCHAT & Co.
" RUTTONSEE, ERNST & Co.
" SAMUEL FITZE & Co., LD.
" SANDAY & Co.
" DAVID SASSOON & Co., LD.
" E. D. SASSOON & Co.
" W. H. SCALES & Co., LD.
" SHAW, WALLACE & Co.
" SKIPPERS & Co., LD.
" E. SPINNER & Co.
" STEINERS, LD.
" SULZER BRUDERER & Co.
" SYMONS, BARLOW & Co.
" TATA SONS & Co.
" JOHN TAYLOR & SONS (MANCHESTER), LD.
" TURNER, HOARE & Co.
" TURNER, MORRISON & Co., LD.
" VOLKART BROTHERS.
" WALLACE & Co.
" WELD & Co.

MR. A. DURST.
" AHMEDBHOY HUBIBBHOY.
THE BOMBAY COMPANY, LD.
THE BOMBAY DYEING AND MANUFACTURING COMPANY, LIMITED.
THE BOMBAY ELECTRIC SUPPLY AND TRAMWAYS COMPANY, LIMITED.
THE BOMBAY GAS CO., LD.

*Chamber Members*—contd.

THE DUNLOP RUBBER CO., LD.
THE GOSHO KABUSHIKA KAISHA.
THE HOLLAND-BOMBAY TRADING CO., LD.
THE JAPAN COTTON TRADING CO., LD.
THE MITSUI BUSSAN KAISHA, LD.
THE NESTLE AND ANGLO-SWISS CONDENSED MILK CO.
THE NEW MOFUSSIL CO., LD.
THE REUTER'S TELEGRAM CO., LD.
THE SIZING MATERIALS CO., LD.
THE UNITED STATES STEEL PRODUCTS CO.
THE EAGLE, STAR & BRITISH DOMINIONS INSURANCE COMPANY, LD.
THE NEW ZEALAND INSURANCE CO., LD.
THE SOUTH BRITISH INSURANCE CO., LD.
THE SUN LIFE ASSURANCE CO. OF CANADA.
THE ALLIANCE BANK OF SIMLA, LD.
THE BANK OF BOMBAY.
THE BANK OF INDIA, LD.
THE CHARTERED BANK OF INDIA, AUSTRALIA AND CHINA.
THE COMPTOIR NATIONAL D'ESCOMPTE DE PARIS.
THE EASTERN BANK, LD.
THE HONGKONG AND SHANGHAI BANKING CORPORATION.
THE INTERNATIONAL BANKING CORPORATION.
THE MERCANTILE BANK OF INDIA, LD.
THE NATIONAL BANK OF INDIA, LD.
THE RUSSO-ASIATIC BANK.
THE YOKOHAMA SPECIE BANK, LD.
THE B. B. & C. I. RAILWAY COMPANY.
THE G. I. P. RAILWAY.
THE MADRAS AND SOUTHERN MAHRATTA RY. CO., LD.
THE BOMBAY STEAM NAVIGATION CO., LD.
THE COMPAGNIE DES MESSAGERIES MARITIMES.
THE MARITTIMA ITALIANA STEAM NAVIGATION COY.
THE NIPPON YUSEN KAISHA.
THE ASIATIC PETROLEUM CO. (INDIA), LD.
THE STANDARD OIL COMPANY OF NEW YORK.
THE VACUUM OIL COMPANY.

*Associate Member.*

THE COMPAGNIE GENERALE D'EXTREME-ORIENT.

| COMMITTEE FOR 1912. | RETIRING COMMITTEE. |
|---|---|
| THE HON'BLE MR. MALCOLM N. HOGG, *Chairman.* | THE HON'BLE MR. MALCOLM N. HOGG, *Chairman.* |
| THE HON'BLE MR. S. J. GILLUM, *Dy. Chairman.* | THE HON'BLE MR. W. M. ROSS, *Dy. Chairman.* |
| J. B. BENNETT, ESQ. | J. H. FYFE, ESQ. |
| G. H. BOWMAN, ESQ. | S. J. GILLUM, ESQ. |
| J. H. FYFE, ESQ. | H. P. HEBBLETHWAITE, ESQ. |
| RALPH KIDD, ESQ. | MAJOR H. A. L. HEPPER, R.E. |
| NIGEL F. PATON, ESQ. | RALPH KIDD, ESQ. |
| A. J. RAYMOND, ESQ. | NIGEL F. PATON, ESQ. |
| R. WOOLLCOMBE, ESQ. | A. J. RAYMOND, ESQ. |

R. E. GREGOR-PEARSE, ESQ., SECRETARY.

## CHAMBER'S REPRESENTATIVES.

*Legislative Council of H. E. the Governor General of India.*
THE HON'BLE MR. MALCOLM N. HOGG.

*Legislative Council of H. E. the Governor of Bombay.*
THE HON'BLE MR. S. J. GILLUM.

*Bombay Port Trust Board.*
SIR THOMAS BIRRELL, KT. — THE HON'BLE MR. MALCOLM N. HOGG.
HERBERT R. GREAVES, ESQ. — A. H. FROOM, ESQ.
NIGEL F. PATON, ESQ.

*Bombay Improvement Trust.*
A. M. TOD, ESQ.

*Bombay Municipal Corporation.*
HARRY T. GORRIE, ESQ. — A. M. TOD, ESQ.

*College of Commerce Advisory Board.*
J. S. WARDLAW MILNE, ESQ. — W. A. HAIG BROWN, ESQ.

*Bombay Smoke Nuisances Commission.*
THE HON'BLE MR. MALCOLM N. HOGG.

*St. George's Hospital Advisory Committee.*
DR. SIR STANLEY REED, KT., LL.D.

# CHAIRMEN AND SECRETARIES OF THE BOMBAY CHAMBER OF COMMERCE.

## *Chairmen.*

| | |
|---|---|
| J. Skinner | 1836-37 |
| M. T. Brownrigg | 1837-38 |
| H. G. Gordon | 1838-39 |
| J. Skinner | 1839-40 |
| T. R. Richmond | 1840-41 |
| C. B. Skinner | 1841-42 |
| S. D. Murray | 1842-43 |
| J. Wright, E. Lyon | 1843-44 |
| T. Cardwell | 1844-45 |
| J. Smith | 1845-46 |
| W. Graham | 1846-47 |
| John Parsons | 1847-48 |
| A. G. Latham | 1848-49 |
| Robert Strong | 1849-50 |
| W. S. Grey | 1850-51 |
| John Parsons | 1851-52 |
| A. H. Campbell | 1852-53 |
| H. B. Gilmour | 1853-54 |
| James Graham | 1854-55 |
| W. F. Hunter | 1855-56 |
| A. T. Binny, H. B. Gilmour | 1856-57 |
| John Fleming | 1857-58 |
| Robert Ryrie | 1858-59 |
| H. D. Cartwright, Henry Scott | 1859-60 |
| Andrew Grant, George Hamilton, George Lord | 1860-61 |
| James N. Fleming, Michael H. Scott | 1861-62 |
| Robert Hannay, Alexander Brown | 1862-63 |
| Andrew Grant | 1863-64 |
| A. C. Gumpert, Alexander Stewart | 1864-65 |
| A. J. Hunter | 1865-66 |
| W. Christian, A. J. Hunter, Alexander Brown | 1866-67 |
| J. Foggo | 1867-68 |
| Hamilton Maxwell | 1868-69 |
| H. E. Astley, D. Graham | 1869-70 |
| A. D. Grant | 1870-71 |
| W. G. Hall | 1871-72 |
| J. K. Bythell | 1872-73 |
| H. E. Bright, E. Lord | 1873-74 |
| D. Watson | 1874-75 |
| J. A. Forbes | 1875-76 |
| G. F. Henry, Donald Graham | 1876-77 |
| Walter Lang | 1877-78 |
| M. Mowat | 1878-79 |
| C. Macdonald | 1879-80 |
| J. N. Graham | 1880-81 |
| E. Comber, W. M. Macaulay | 1881-82 |
| James Thorburn | 1882-83 |
| Sir F. Forbes Adam, Kt., C. I. E., | 1883-84, 1884-85, 1886, 1887, 1888, 1889 |
| A. F. Beaufort | 1890° |
| L.R.W. Forrest, | 1890°,1891,1892° |
| J. L. Symons | 1892° |
| R. S. Campbell | 1893° |
| W.R. Macdonell, | 1893°,1894,1895 |
| A. F. Beaufort | 1896 |
| A. Abercrombie | 1897 |
| R. H. Macaulay | 1898 |
| A. Abercrombie | 1899 |
| William Greaves, | 1900,1901, 1902° |
| J. M. Dick | 1902°, 1903 |
| C. H. Armstrong | 1904, 1905 |
| H. E. E. Procter | 1906 |
| C. H. Armstrong | 1907 |
| Sir Henry Procter, Kt. | 1908 |
| C. H. Armstrong | 1909 |
| R. G. Monteath | 1910 |
| C. H. Armstrong. | 1911, 1912 |
| Sir Chas. Armstrong, Kt. | 1913 |
| Marshall F. Reid, C. I. E. | 1914 |
| T. W. Birkett | 1915 |
| J. S. Wardlaw Milne | 1916 |
| Malcolm N. Hogg | 1917, 1918 |

(° Part year.)

## *Secretaries.*

| | |
|---|---|
| R. X. Murphy | 1836-38 |
| J. E. Brenan | 1838 |
| R. X. Murphy | 1838-41 |
| T. J. A. Scott | 1841-46 |
| John Connon | 1846-57 |
| John Mawson | 1857-59 |
| J. A. Crowe (Acting) | 1858-59 |
| H. Brooke | 1859-64 |
| James Taylor | 1864-73 |
| John Gordon | 1873-84 |
| David Watson (Acting) | 1881-82 |
| John Marshall | 1884-98 |
| Frederick Nöel-Paton | 1898-1905 |
| J. B. Leslie-Rogers | 1905-1911 |

R. E. Gregor-Pearse, Appointed 1912.

# Bombay Chamber of Commerce.

## ANNUAL GENERAL MEETING.

THE Annual General Meeting of the Members of the Bombay Chamber of Commerce was held in the rooms of the Chamber, Graham's Buildings, on Monday, 25th March 1918, at 3-30 p.m., to transact the following business :—

(1) To receive the Report of the outgoing Committee for the year 1917.

(2) To confirm the nomination of the members of the new Committee made in accordance with Section 11 of Rule VII.

(3) To approve the revision of the Chamber's Rules and Regulations.

(4) To amend the Chamber's Resolutions in connection with the payment in Bombay of Ship Freight Inwards and Outwards.

(5) To appoint Auditors of the Chamber's accounts for the year 1918.

(6) To appoint two Trustees of the Chamber's Provident Fund for the current year.

And to transact any other business that may be brought forward.

**The Hon'ble Mr. Malcolm N. Hogg**, Chairman of the Chamber, presided.

Among those present were:—Mr. G. W. Hatch, I.C.S., Chairman, Bombay Port Trust; Mr. E. M. Cook, Accountant-General, Bombay; Mr. P. Eccles, I.C.S., Collector of Customs, Bombay; The Hon'ble Mr. S. J. Gillum, Mr. J. H. Fyfe, Mr. H. P. Hebblethwaite, Mr. Ralph Kidd, Mr. A. J. Raymond, Members of the Committee of the Chamber; Mr. H. Holmes (of Messrs. E. & W. Andrew, Ltd.), Mr. L. Barraclough (of Messrs. L. & F. Barraclough

& Co., Ltd.), Mr. C. A. Russ (of Messrs. Bell Russ & Co.), Mr. J. A. Kay (of Messrs. W. H. Brady & Co., Ltd.), Mr. Reginald Leigh (of Messrs. Brunner Mond & Co., Ltd.), Mr. A. F. Sells (of Messrs. Cox & Co.), Mr. F. J. Simpkins (of Messrs. Cox's Shipping Agency, Ltd.), Mr. Leslie Blunt (of Messrs. Craigie, Blunt & Caroe), Mr. J. N. Mody (of Messrs. Croft Mody & Co.), Mr. F. H. Pearce (of Messrs. Ewart Latham & Co.), Mr. W. Turner Green (of Messrs. A. F. Ferguson & Co.), Mr. B. Brown (of Messrs. James Finlay & Co., Ltd.), Mr. W. A. Parker (of Messrs. Forbes, Forbes Campbell & Co., Ltd.), Mr. Henry Gannon (of Messrs. Henry Gannon & Co.), Mr. N. G. Hunt (of Messrs. Greaves Cotton & Co.), Mr. R. Randow (of Messrs. Gutmann & Co.), Sir Thomas Birkett, Kt. (of Messrs. Killick Nixon & Co.), Mr. G. H. Bowman (of Messrs. Lyon, Bord & Co., Ltd.), Mr. Newman Taylor (of Messrs. Macbeth Bros. & Co., Ltd.), Mr. A. H. Froom (of Messrs. Mackinnon Mackenzie & Co.), Mr. J. H. Brand (of Messrs. Millard's Timber Trading Co., Ltd.), Mr. E. G. Montgomery (of Messrs. Owen & Okell), Mr. C. H. Roberts (of Messrs. Prier de Saone & Co.), Mr. H. D. Gill (of Messrs. Richardson & Cruddas), Mr. Meyer Nissim and Mr. E. D. Haskell (of Messrs. David Sassoon & Co., Ltd.), Mr. J. H. Skipper (of Messrs. Skippers & Co., Ltd.), Mr. F. G. Kennedy (of Messrs. Symons Barlow & Co.), Mr. J. Goodwin (of Messrs. John Taylor & Sons, Manchester, Ltd.), Mr. T. W. Dowding and Mr. G. S. Dixon (of Messrs. Turner Morrison & Co., Ltd.), Mr. R. W. Harper (of Messrs. Wallace & Co.), Mr. H. G. Weber (of the Asiatic Petroleum Co., India, Ltd.), Mr. A. R. Burch (of the Bombay Gas Co., Ltd.), Mr. J. Van Rykom (of the Holland Bombay Trading Co., Ltd.), Mr. Robert Aitken (of the Bank of Bombay), Mr. J. Keenan, (of the Chartered Bank of India, Australia and China), Mr. C. H. Wilson, C.I.E. (of the Hongkong & Shanghai Banking Corporation), Mr. J. B. Crichton (of the Mercantile Bank of India, Ltd.), Mr. A. C. Rumboll (of the G. I. P. Railway), Mr. R. Woollcombe (of the B. B. & C. I. Railway), Mr. A. M. Tod (of the Eagle Star and British Dominions Insurance Co., Ltd.), Mr. H. T. Gorrie (of the South British Insurance Co., Ltd.); Mr. R. E. Gregor-Pearse, Secretary; and Mr. H. Royal, Acting Assistant Secretary of the Chamber.

## THE CHAIRMAN'S SPEECH.

The notice convening the Meeting having been read the **Hon'ble Mr. Malcolm N. Hogg** in opening the proceedings said :—

Gentlemen,—Your Committee had hoped that the Annual General Meeting of the Chamber would again this year be honoured by the presence of H. E. The Governor and you will, I know, join with us in our regret that the unfortunate and serious accident which Lord Willingdon recently met with made it impossible for him to accept our invitation. We are glad to know that he is making satisfactory progress towards complete recovery and we hope soon to see him again in the saddle, metaphorically as well as literally. Under ordinary circumstances it would have been my task to-day to bid him farewell on behalf of the Chamber at the close of the usual period of office. But I am glad, and I am sure that this will be the unanimous sentiment of the members of this Chamber, that His Majesty has requested Lord Willingdon to remain in office for some time longer and that he has felt it his duty to accept this further call upon his services. Under any circumstances a change in the Governorship would have been inadvisable in the difficult times through which we are passing, but especially is this so in the case of Lord Willingdon. The Bombay Presidency could ill afford to lose the invaluable and vigorous leadership which H. E. and Lady Willingdon have shown in all efforts connected with the War, whether it has been in work for the comfort and well being of the troops or in enabling Bombay to head the list in the War Loan. Moreover in the discussion of the political reforms which will shortly be announced it will be a valuable asset to this Presidency to have at its head a Governor who is regarded with such widespread respect and esteem. I cordially welcome therefore on behalf of the Chamber the extension of H. E.'s period of office.

I also desire to extend a hearty welcome to our guests to-day and to express the pleasure with which we see them among us.

I will now pass on to a review of some of the principal features of the work of the Chamber during the past year.

When I entered upon my office a year ago, I hoped that when I met you in general meeting again I should be able to rejoice

with you on the conclusion of a victorious, just and lasting peace, but I have been doomed to disappointment. The spring campaign of last year opened with high hopes for us and our Allies, hopes which I venture to think would have been fully realised but for the unforeseen events in Russia. The collapse of Russia as a fighting unit in the War, followed by the separate peace which she and, in consequence, her gallant and unfortunate neighbour, Roumania have recently been forced to conclude, has been a heavy blow to our cause and as far as we can see at present the road to the conclusion of a satisfactory peace will yet be long and arduous. At this moment our gallant troops in France are engaged in what may prove to be the greatest battle of the war; to-day and for many days to come the first thoughts in our minds will be of them, confidence in their supreme valour, prayer for their victory. But there is no faltering among our countrymen at home or in the Colonies nor yet among our Allies and still less can there be any faltering here in India where our share of the burdens of the War is so comparatively light. The part which we members of the Chamber can play in the prosecution of the war is not a conspicuous one, but there is no reason why it should not be a valuable one and it rests with us to make it as valuable as possible by having one thought only in our minds and that is, that in our work and in our daily lives, our every action should be guided by its effect, however small, upon the national interests.

During the past year we have been faced by ever increasing difficulties in carrying on our business, but in spite of these difficulties I think that our principal feeling must be one of satisfaction, at the fact that we are able to carry on as well, as we are, rather than resentment or alarm at the growing restrictions which Government are forced to place upon us. Exports owing to shortage of freight and difficulties of finance are almost exclusively confined to articles of urgent national importance and the export even of such articles is subject to frequent temporary interruptions. Imports are rapidly dwindling owing partly to scarcity of tonnage and partly to restrictions on exports from the United Kingdom. If we turn to local industries, especially cotton mills, we are beset by difficulties in obtaining stores, spare parts and other essentials to their working and by anxieties as to the supply of coal. But when

all is said and done the solid fact remains that the difficulties have hitherto been surmounted and that industry and trade do continue. We must expect the difficulties and the restrictions to increase rather than diminish but if we cast our minds back to the beginning of the war and to the almost universal belief at that time that a long war under modern conditions was impossible, because war would mean speedy economic and financial bankruptcy, I think we cannot but be amazed at what has been accomplished in the way of keeping essential trade and essential industries going, and proud at the latent financial and economic strength of the British Empire thus revealed. We must therefore continue, as we have done hitherto, to accept without demur the restrictions, which have to be placed upon us, and to devote ourselves to offering our services, our advice and our criticism to ensure their efficient administration. When the war comes to an end I think that commerce and industry may have a severe struggle to regain the lost freedom of action, which is so necessary to their healthy and rapid growth but we can leave the crossing of that ditch till we come to it.

The work of your Committee during the past year has again been characterised by the same main features as in the two previous years; many of the problems which have come before us have been unusually difficult because of their novelty and because war conditions have established a set of circumstances which to a great extent neutralise the value of previous experience; while there may have been some diminution in the number of subjects dealt with as compared with the years before the war, there has again been a considerable number of subjects which have necessitated the appointment of special Sub-Committees and it will perhaps be convenient if I refer first to some of these subjects.

The visit of the Secretary of State to India, in order to investigate on the spot the present political situation and to work out a scheme of constitutional progress towards what has now been definitely admitted by the Home and Indian Governments to be the goal of British policy in India, has been perhaps the most notable event of the past year. This Chamber is not primarily a political body, but obviously our interests are closely associated

with the interests of India and we cannot stand aloof from any discussion of constitutional changes. Your Committee decided therefore that it was their duty to ask for an opportunity of placing the views of the Chamber before the Viceroy and the Secretary of State. This opportunity was accorded and a Sub-Committee consisting of the Deputy Chairman, Mr. Gillum, Mr. Paton and myself were appointed to draft an address. Members were invited by circular to make suggestions, but only one reply was received and that dealt with a point which scarcely seemed to us to come within the purview of the proposed address. I feel sure, Gentlemen, that I am right in attributing the absence of other suggestions not to any lack of interest but to a flattering confidence in the ability of the Committee to express your views. The task however was no easy one. A number of meetings were held and in the course of them all the members of the Sub-Committee were called upon to exercise the virtue of self-denial by abandoning reference to some particular point which did not command unanimous approval. Finally, however, we drafted an address, which we were all able to accept as satisfactory, and which was approved by the General Committee with very few and these minor alterations. Of that address you have all seen copies and I venture to hope from the comments which were made to me upon it that it is regarded as substantially representing the views of the large majority of our members and as representing them in a manner not unworthy of the Chamber. Well, Gentlemen, this is not the time or place for a political speech and I do not intend to make one but I cannot leave this reference to the past without a brief glance ahead.

Important and difficult as the task of drafting this address was, the in-coming Committee will shortly be confronted with a task of even greater importance and difficulty. We are all awaiting with keen interest the result of the Secretary of State's and Viceroy's deliberations. Within a few months their scheme will be published and will be submitted for public discussion and we shall have to decide what attitude to adopt towards it. Whatever that scheme may be, I think that the decision will be one of the most important which this Chamber and the Non-Official European community in India generally have ever been called upon to take and in this

connection I venture to make two suggestions. The first is that it is the duty not only of the members of the Committee but of every member of this Chamber and of every European in India to give very careful study and thought to the problem of the future political progress of this country. It is a very complicated and difficult problem and only by doing so can we hope to arrive at a wise decision on it. The second is that when the scheme is published we should approach it, not in a spirit of hostility, not with an eagle eye for all defects from our own point of view, for it is beyond the wit of man to devise a scheme which is going completely to satisfy everybody, but in a spirit of receptiveness and with a desire to find in it, if we can, a platform of union between moderate Indian opinion and ourselves. In saying this, I do not mean that we should accept blindly anything that may be proposed or that we should sacrifice principles which may appear to us to be of vital importance; certainly we should not. But as I said at the public meeting held by the European Association last year, I do believe in the existence of a large body of moderate Indian opinion whose views are not irreconcileable with our own and my sincere hope is that the Secretary of State's proposals will be such as can be generally accepted both by that body of opinion and ourselves, for by such an union I believe that the interests of India, and, as a corollary, of our own community will be best served. Now Gentlemen, I will leave politicals and return to the work of the past year.

Another subject which required a Sub-Committee was the Income Tax Bill, which has recently become the Income Tax Act. The Bill was very carefully scrutinised by the Sub-Committee and the General Committee and a number of criticisms and suggestions were made. I should like to take this opportunity of thanking those Gentlemen, who are not members of the General Committee, but who kindly assisted us by serving on this and other Special Sub-Committees during the year. To return to the Bill, it came before the Imperial Legislative Council at the recent Delhi Sessions and I was a member of the Select Committee to which it was referred. In the course of the Select Committee's deliberations Government met our views in a very fair manner and I am glad to say that most of

the changes which we desired in the original bill were accepted. I will not take up your time by going into details but I think that the measure as amended by the Select Committee was a very great improvement on the original bill and that the new Act is a fair and equitable measure which should command general approval.

In January last, the Indian Cotton Committee visited Bombay and invited this Chamber to give evidence before them. Written evidence was prepared a Sub-Committee consisting of Mr. Hearson, Mr. Muller, Mr. Boyagis and myself and that evidence was accepted by the General Committee and submitted. Oral evidence was given before the Committee by Mr. Hearson, Mr. Muller and myself, Mr. Boyagis appearing on behalf of the Cotton Trade Association. The problem which this Cotton Committee is called upon to solve is one, the importance of which both to India and to the Empire at large can scarcely be exaggerated. The world's demand for long staple cotton has out-grown the present supplies and in view of the great increase in the internal consumption in America, it is vital to the Empire that she should have a supply of such cotton grown within her boundaries. Naturally this question is one of great interest to Lancashire but I would emphasise that it is not only Lancashire which would benefit by the increased cultivation of long staple cotton in India, but India herself. The Indian Mills are turning their attention more and more to the finer varieties of cloth and with the handsome profits which they have recently made and are still making this tendency will assuredly grow. But for these finer varieties they must have more long staple cotton and they must have it grown in India. Both Lancashire and India, therefore, stand to benefit tremendously by the solution of this problem and it is of such importance that I may perhaps be permitted to refer briefly to its principal features. In the first place I take it that it is not the object of the Committee to supplant short staple cotton in India by long staple cotton. There are certain parts of India which are, and I think always will be, more suited to the growth of short than long staple cotton. This short staple cotton will always be wanted and will always find a market; therefore, by all means let it

continue to be grown. But there are other large tracts in India which can well grow long staple cotton and here the problem is to find out the most paying and suitable variety of long staple cotton and to demonstrate that it pays the cultivator better than the shorter varieties. This is essentially a question for the agricultural expert, but it must form one of the most important points in the Committee's enquiries. Next, the Committee have to devise measures to ensure that the cultivator gets the full increased value of the longer cotton when he grows it; further they have to consider how to prevent the gradual deterioration of that cotton by the mixing of inferior seed with the pure long staple seed at the time of sowing and last, but by no means least, they have to devise measures for ensuring that cotton is marketed pure and not in the mixed conditions, in which so much of it is now offered for sale. Such are the main points which they have to investigate and they are difficult enough; a synopsis of the views which we expressed on behalf of the Chamber on these questions appeared in the excerpts of our proceedings for the month of January 1918, and I have no intention of attempting to anticipate the Committee's report. All I need do is to express the keen interest which the Chamber takes in their work and to wish them every success in their difficult task.

While I am on the subject of Committees of investigation I must not omit a reference to the visit to Bombay in November last of the Indian Industrial Commission. As you are aware, Gentlemen, the Chamber had, two representatives on the Bombay Indigenous Industries Committee and therefore did not think it necessary to give separate evidence. The Bombay Committee prepared a lengthy and I hope you will think an useful report on the Commission's questions early in 1917, as the Commission originally intended to visit Bombay early in the year; the establishment of the Indian Munitions Board with Sir Thomas Holland at its head necessitated the postponement of the Commission's visit till November. The Bombay Committee did not however find it necessary to revise or alter their report and that report formed the subject of an interesting conference between the Commission and the Committee. The findings of the Commission have perhaps to some extent been anticipated in practice by the creation of the Muni-

tions Board, but this is a matter for congratulation. The war has speeded up many things and amongst others the industrial development of India and when the history of the operations of the Munitions Board during the war comes to be published, I think it will be found to have done far more than is generally realised to found new and develop existing industries in this country. But the foundation of the Board and the consequent break which occurred in the investigations of the Commission has considerably diminished public interest in the proceedings of the latter, rather unjustly, I think.

For whatever the Munitions Board has done or helped to do has been done distinctively as a series of war measures and under conditions suitable for such times of emergency. It by no means follows that the methods which are possible and suitable in war time will necessarily be possible or the most suitable for permanent adoption under normal conditions. And it therefore seems to me that there is still much useful work for the Commission to do in making recommendations for the future industrial progress of India and personally I await their report with an interest undiminished by what I may call the hot house cultivation of the Munitions Board. With regard to the Bombay Indigenous Industries Committee that body became *functus officio* on the appointment of Mr. Meade, as Director of Industries for this Presidency. It is possible that the Committee may arise Phœnix-like from its ashes in the guise of an Advisory Committee to Mr. Meade, but that remains to be seen. I should, however, like to take this opportunity of expressing my warm admiration of the very valuable work which Mr. Thomas did as Secretary to the Committee.

In the speech which he made at our last Annual Meeting my predecessor referred to the establishment of the Indian Defence Force. As you are aware, Gentlemen, your Committee felt it their duty in May last to make some criticisms of the details of that scheme. These criticisms were not directed at the principle of compulsory military training, which principle we in common with other Indian Chambers had been advocating for some two years previously, but they were directed partly at the working and

functions of the Exemption Tribunals and proposed Selection Committees and principally at the scheme of permanently embodied general service units. The letters which we wrote to Government were circulated to all of you, Gentlemen, and I need not refer to them further except to say that I think that our criticisms have been justified and our contentions vindicated. The views which we expressed, Government were unable to accept and it therefore became our duty as a community to make the best of the scheme as it stood and to do our best to make it a success. I am glad to think from the remarks which H. E. the Viceroy made in his speech at the opening of the Delhi Sessions of the Legislative Council that Government recognise that we performed that duty. For the present at any rate the General Service Units have been or are about to be disbanded and the Indian Defence Force thus becomes far more what we have always thought it should be, namely, a force for local training and local duties only, except in cases of grave emergency. Owing to geographical and other conditions those local duties are likely to be rather exacting in Bombay, and considerable demands are being made at present on the time of the members of the Indian Defence Force Artillery. These duties we are ready and glad to perform, but I cannot help thinking that there is still room for improvement in the equal distribution of their incidence.

The Report of the Committee, which is before you, deals only with their work up to the 31st December, but it is customary on these occasions for the Chairman to have the latitude of reference to more recent events and I need therefore make no apology for referring to Sir William Meyer's last Budget. I expressed my general views on that Budget in the discussion of the Financial Statement in the Imperial Legislative Council and I need not weary you with a repetition of them. But there are two subjects arising out of the Budget to which I wish to refer. The first is Railways. The development of Railways in India has always been a subject in which this Chamber has taken the keenest interest and I do not think we can help regarding the future with considerable anxiety. The war has imposed an enormous strain on the Railways and while they are working at their highest pressure they are unable either to obtain supplies of new rolling stock

or to devote the usual time and attention to repairs of existing rolling stock. In addition to this they have had to supply large quantities of material and rolling stock for military needs in Mesopotamia and elsewhere. In short, the Railways are being seriously overworked and will require very careful nursing after the war if they are not to break down. From the speeches of Sir William Meyer and Sir Robert Gillan in the Imperial Council I am glad to think that Government are fully alive to this necessity and it is satisfactory that they have started a reserve Fund by setting aside £20 millions. At present this Fund is a general Fund against railway requirements and other future liabilities and is not specifically earmarked for the former. I hope that it may prove possible during the coming year to add to this Fund so as to provide for the other liabilities and to earmark the existing £20 millions specifically for railway development. This, I think, is not an extravagant demand in view of the large share which the Railways have had during the last two years in increasing the Revenue of the Government of India nor is it an unreasonable demand in view of the vital importance of railways to the commercial and industrial progress of this country.

The other subject arising out of the Budget to which I wish to refer is the War Loan. The War Loan of 1917 was a great success, perhaps a greater success than the most sanguine anticipated, and we are all proud that Bombay headed the list of contributors among the Provinces. It is the intention to float a new War Loan this year, and while there are obvious difficulties in the way, to some of which I referred in my speech on the Financial Statement, I hope that we shall not dwell over much on the difficulties but do our level best to surpass the results of last year and to see that Bombay again heads the list, and by a larger margin this time. For there seem to me to be very special and cogent reasons why India should determine this year to surpass last year's effort. Firstly, the proceeds of the loan are to go to the Home Government as part of India's war contribution of £100 million sterling; it is obvious that this contribution is far more useful and acceptable if made in the shape of new money than if made merely by a book entry and by the transfer to India of the liabilities in connection with money

already raised in England. Secondly, the proceeds of the loan will be of the greatest assistance to the Indian Government in meeting their ways and means difficulties. Those difficulties were plainly set forth by Sir William Meyer when introducing the Financial Statement and are well known to you. But I might remind you that Sir William Meyer, taking a minimum figure of £20 millions as the proceeds of this year's loan was unable in his forecast to make any provision at all for the meeting of Council Bills. For this purpose, he depends entirely on his resources from one direction or another exceeding his estimates. If then we want Council Bills, the best way of ensuring that we get them is, if I may use a colloquialism, to make Sir William Meyer's £20 millions estimate look silly. Lastly, I feel that India has in a way been put on her honour by Government to make the Loan a brilliant success ; for that is my interpretation of the absence of any fresh taxation. Money, the Government must get, to meet the war expenditure and other necessary outgoings to India ; the extent to which they can, under present conditions, get that money by importation of bullion, is strictly limited and they must therefore get it from the people. They might have got it partly by fresh taxation ; they have preferred to ask for it on loan. It is therefore the plain duty of all classes and communities in India to respond to the appeal to the utmost of their capacity.

At our last General Meeting I explained the reasons which had induced your Committee to undertake the receipt, storage and distribution of coal. The necessity for this work came to an end with the appointment of Mr. Warburton, as Assistant Controller of coal supplies in Bombay, and he also took over the work in connection with the certification of indents which this Chamber had been doing ; I can assure you, Gentlemen, that the special Committee which we had appointed to deal with the coal business handed over their duties very gladly. I think however that we can claim that our work during the three months or so over which it extended was instrumental in tiding Bombay through a very difficult period and in materially improving the situation for the time being. It is also satisfactory that we were able to hand back to those who had bought coal from us a refund at the rate of

Rs. 1-5-0 per ton for every ton taken delivery of *ex* our storage ground. I should like to take this opportunity of expressing my warm appreciation on behalf of the Chamber to Messrs. The Bombay Co., Limited, whom we appointed as Secretaries to the Special Coal Committee and to Messrs. Cursetjee Muncherjee and Sons, whom we appointed as muccadums, for the extremely zealous and efficient manner in which they carried out an arduous and difficult task. Unfortunately the difficulties in respect of the transport of coal have increased rather than diminished and the position to-day gives cause for very grave anxiety. I had some conversation with Sir George Barnes on this subject while I was in Delhi and while he does not attempt to minimise the difficulties or to promise that they can be successfully overcome, I think that he and the Government of India generally are fully aware of the great importance of preventing any partial stoppage of industrial work and are taking every possible step to that end. Since then, however, I understand that the Millowners have received a communication from the Coal Controller which puts the position in a very unfavourable light and while there is still room for hope that this view of the situation may be unduly grave, there can be no doubt that the position is worse now than it has been at any previous time.

There are several other subjects, Gentlemen, to which considerations of time and of your patience will not permit of more than a brief reference. During the past year Sir Frederick Sprott has left India on six months leave, prior to retirement. I cannot here attempt a full appreciation of his great services to this City during his tenure of the Chairmanship of the Port Trust, but I must make reference to them. During the last three and a half years of his term of office the resources of the Port Trust were subjected to the greatest strain which has ever been placed upon them and we have good cause to thank the foresight of Sir Walter Hughes and his contemporaries on the Board of Trustees which has rendered the Port of Bombay capable of playing the great part which it has played in this war. But while it is due to their foresight that the facilities were available, it is to Sir Frederick Sprott and the staff of the Port Trust that credit is chiefly due for the good use made of those facilities. Sir Frederick laboured unceasingly to get the best for

the Empire out of the Port of Bombay and I do not think that he laboured in vain. Bombay was fortunate in that the War found at the head of the Port Trust a man of such energy and organising ability as Sir Frederick. In spite of his many pre-occupations he found time to look ahead and I do not think I am guilty of any breach of confidence if I say that before he left he drafted a scheme for the further considerable extension of the facilities of the Port. I am glad that we have secured as his successor a Civil Servant of such tried ability as Mr. Hatch and I feel sure that in his hands the future administration of the Port will be as safe as it has been in those of his two immediate predecessors.

At the Annual Meeting in 1916, Sir Thomas Birkett told you of the representations which we had made to Government about the Stamp Duty on Cash Credit Agreements. Those representations have formed the subject of reminder and enquiry at every subsequent visit of the Finance Member to Bombay and while I am glad that our efforts have at last, quite recently, met with the success which they deserved I almost felt when I read the decision of Government, as if I had lost an old friend.

In October last, we had under instructions from Government to suspend the issue of all our Statistical Returns and I think it improbable that we shall be allowed to resume publication during the war. While we much regret this, we must, I think accept it without demur as a necessary inconvenience; you will, however, be glad to know that as a result of representations which we made we have been permitted to continue the confidential compilation of the returns so that the continuity of our records will be unbroken.

During the past two months the economic situation in Bombay has been the subject of the serious attention of Government; Mr. Cadell has been appointed Controller of Prices and a number of Committees have been appointed to deal with the control of the various necessaries of life; while the Legislative Council have just passed an Act for controlling rents. This Act had the cordial support of your Committee, who have also been engaged in rendering such other assistance to Mr. Cadell as they could. But as I have been absent at Delhi during the greater part of this period, I will leave any comment on these subjects that may be necessary to Mr. Gillum.

I must now say a word about our domestic affairs. You will see that the accounts for the year show a credit balance of Rs. 12,934-14-11 but this requires some slight explanation. This balance includes a sum of Rs. 6,292-11-0 which represents balances of subscriptions paid for our statistical returns against which the returns have not been supplied owing to cessation of publication. This sum is therefore carried forward to the credit of the various subscribers until such time as we are able to resume publication, and a liability to complete delivery of the returns or refund the balances rests on the Chamber. The balance for the year is therefore Rs. 6,642-3-11, which will I think be considered satisfactory. I do not think there is anything else in the accounts which requires explanation, but I shall be glad to answer any question to the best of my ability. Before I sit down, Gentlemen, I have to thank a number of people. To all those gentlemen who have served on Committees or Sub-Committees, but particularly to Mr. Ross and the members of the General Committee I tender my sincere thanks for their loyal support and co-operation. Under present conditions, when we are all of us short-handed in our offices, it is hardly possible for the Chairman to give as much time to the affairs of the Chamber as he is expected to do in normal times and he has perhaps to make larger calls upon the assistance of the Deputy Chairman and Committee. Such calls, as I have had to make on the time and labour of Mr. Ross and the other members, have always been most generously responded to. I should mention that Mr. Hebblethwaite has given a lot of time throughout the year to representing our interests on the Priority Committee. I have also to acknowledge the loyal service which the Chamber continues to receive from the Secretary, from Mr. Royal and from all the members of its staff. Lastly, I have to thank all of you, Gentlemen, for the proof of your continued confidence in me, which you have given by re-electing me as Chairman for the coming year and which I very highly appreciate.

I now beg to propose that the Report of the Committee of the Bombay Chamber of Commerce for the year 1917 be adopted and confirmed.

*The New Deputy Chairman.*

The **Hon'ble Mr. S. J. Gillum** in seconding the adoption of the Report said: Mr. Chairman and gentlemen, in seconding the

adoption of the Report I will refer briefly to certain matters of interest which our Chairman has omitted in his comprehensive review of the past year as his duties on the Viceroy's Council have taken him away from Bombay while these matters were coming into prominence.

In the first place, I wish to congratulate the Government of Bombay on the courageous way in which they have tackled the housing problem as evidenced by the Rent Bill. It is not necessary for me to do more than to refer you to Mr. Cadell's speech during the first reading of the bill which, I am sure, you will agree is an admirable exposition of the duty of Government when dealing with the housing difficulties which have grown so acute in this city. Let us hope that Government will initiate and encourage sound schemes for the development of residential areas as these are an absolutely necessary adjunct to the Rent Bill.

The second thing is the question of the control of prices. It is to be hoped that whatever control is introduced may be based on some sound principle for if there is confusion of aims and ideas there is great danger of more harm than good resulting. The main point is that there should be as little interference as possible, but the necessaries of life have to be kept within reach of the poorer classes. I cannot emphasise this too strongly. Apart from this, when talking about high prices let us take a broad view and not lose sight of the other side of the picture which is wholly satisfactory. I refer to the greatly improved condition of the cultivator in so many parts of the country. Not the least useful point about the Rent Bill is that by protecting the retail shopkeeper from his landlord it removes one obvious reason for the raising of retail prices. Whether cloth and cotton prices can or should be controlled is a question which, to put it mildly, is full of difficulty, and as a committee appointed by Government are about to investigate it, I do not think this is the moment for going deeply into it. Your committee are placing their views before the Controller and will do their best to assist in trying to devise measures for eliminating unwholesome speculation in Suttas and protecting the interests of legitimate traders. It may be thought that they ought to go further than they do, but as practical men

with a proper sense of responsibility they cannot recommend that any measures should be adopted unless they are prepared to show how effect can be given to their proposals.

With these remarks, Gentlemen, I beg to second the adoption of the report.

The report was then adopted.

**Sir Thomas Birkett** proposed that the thanks of the Chamber be tendered to the Chairman, Deputy Chairman, and the outgoing Committee for their able conduct of the affairs of the Chamber during the past year.

The proposition was seconded by Mr. R. Aitken and carried with acclamation.

On the motion of **Mr. A. M. Tod,** seconded by **Mr. A. M. Froom,** it was resolved that the following gentlemen be elected Members of the Committee of the Bombay Chamber of Commerce for the year 1918:—Mr. J. B. Bennett, Mr. G. H. Bowman, Mr. J. H. Fyfe, Mr. Ralph Kidd, Mr. Nigel F. Paton, Mr. A. J. Raymond, and Mr. R. Woollcombe.

**The Chairman** proposed, **the Hon. Mr. S. J. Gillum,** seconded, and it was agreed that the Rules and Regulations contained in the printed document submitted to the Meeting, and for the purpose of identification subscribed by the Chairman thereof, be, and the same are, hereby approved, and that such Rules and Regulations be, and they are, hereby adopted as the Rules and Regulations of the Bombay Chamber of Commerce, in substitution for, and to the exclusion of, all the existing Rules and Regulations thereof.

## RULES AND REGULATIONS OF THE BOMBAY CHAMBER OF COMMERCE.

(Revised and adopted down to the Annual General Meeting of the Chamber held on .)

---

Old Rule 1. 1. The objects and the duties of the Chamber shall be to encourage a friendly feeling and unanimity among commercial men on all subjects involving their common good; to promote and

protect the general mercantile interest of the Bombay Presidency; to collect and classify information on all matters of general commercial interest; to obtain the removal, as far as such a Society can, of all acknowledged grievances affecting merchants as a body, or mercantile interests in general; to receive and decide references on matters of usage and custom in dispute, recording such decisions for future guidance, and by this and such other means, as the Committee for the time being may think fit, assisting to form a code of practice for simplifying and facilitating business; to communicate with the public authorities, with similar Associations in other places, and with individuals on all subjects of general mercantile interest; and to arbitrate between parties willing to refer to, and abide by, the judgment of the Chamber.

2. There shall be two classes of Members of the Chamber, namely, Chamber Members and Associate Members. The number of members of either class shall be unlimited. New.

3. Every member elected previous to the 25th day of March, 1918, shall be a Chamber Member. New.

4. Every person being a British subject engaged or interested in mercantile pursuits shall be eligible for election as a Chamber Member. New.

5. Every person not being a British subject similarly engaged or interested other than a subject of a State with which the British Empire was at war on the 25th day of March, 1918, shall be eligible for election as an Associate Member. New.

6. Associate Members shall be entitled to all the privileges of Chamber Members save and except the right to vote for any purpose whatsoever other than as provided by Rule 26 hereof. New.

7. Every candidate for admission as a member of either class shall be proposed by one and seconded by another Chamber Member in a letter addressed to the Secretary of the Chamber and shall be balloted for. The letter shall be signed by the proposer or seconder and shall give the full name and address and the nationality of the candidate, and his profession, business or occupation. Old Rule 2.

Old Rule 2 with revision.

8. Upon receipt of an application for admission as a member of either class, the Secretary shall bring the same before the Committee hereinafter mentioned at their next meeting when the following provisions shall have effect, namely:—

(*a*) The Ballot shall be open for seven consecutive days (exclusive of Sunday, Christmas Day, Good Friday, and Bank Holidays) which shall be fixed by the Committee.

(*b*) At least seven days' notice shall be given to all Chamber Members stating the name of the candidate, his nationality, profession, business or occupation, together with the names of his proposer and seconder, and the dates of the opening and closing of the ballot. Voting shall be by papers signed by the members and placed in the box provided for the purpose. Votes will be received up to 4 p.m. on the date fixed for the closing of the ballot. No vote by proxy shall be allowed.

(*c*) After 4 p.m. on the date fixed for the closing of the Ballot the Ballot box shall be opened by the Secretary of the Chamber in the presence of a Member of the Committee who shall jointly declare in writing the result of the voting.

(*d*) No ballot shall be valid unless at least one-fourth of the Chamber Members shall have recorded their votes and one negative vote in six shall exclude.

New.

(*e*) If the candidate shall be duly elected, his election shall be notified to him by the Secretary and a copy of the Rules and Regulations of the Chamber shall be transmitted to him together with a bill for his subscription upon payment of which, but not before the candidate shall be entitled to the privileges and advantages of the Chamber according to his class of membership, and such payment shall *ipso facto* be held to imply his acquiescence in all the Rules and Regulations of the Chamber.

New.

(*f*) No person who, on ballot has been excluded, shall be again proposed as a member of either class until after the lapse of six months from the date of his ballot; if

after that period he shall be again proposed, it shall be stated in the notice of the application sent to Chamber Members that he has been balloted for on a previous occasion.

9. The Committee shall decide any question which may arise as to the eligibility or otherwise of any candidate for admission as a member of either class and their decision shall be final. New.

10. The annual subscription of each Chamber member shall be Rs. 240 and of each Associate Member Rs. 180. The charge for a copy of each of the publications of the Chamber shall be Rs. 240 per annum to each member of either class. Members of either class elected after the 30th June in any year shall pay half the above amounts for the remainder of that year. The first subscription of each new member shall be due on election and all other subscriptions shall be due on the 1st January in each year but may be made payable half yearly. New.

11. A member must give written notice to the Secretary not less than one calendar month before the 31st of December in each year of his wish to resign his membership or he will be liable for the subscription for the ensuing year. A Chamber Member whose subscription is in arrear cannot vote, and if he votes his vote shall not be counted. When the subscription of a member of either class is six months overdue all privileges of membership will be forfeited until his subscription has been paid. Subscriptions in arrear shall be treated as a debit due to and recoverable by the Secretary of the Chamber on behalf of the Chamber. New.

12. A majority of three-fourths of the Chamber Members present and entitled to vote and voting at an annual or special meeting of the Chamber may by resolution expel any member of either class. Any such person shall from the passing of such resolution cease to be a member of the Chamber. Old Rule 4 altered.

13. Any firm (which includes any joint stock company and any company incorporated by Royal Charter wherever the context so permits) may be admitted as a member of the Chamber and the provisions of these Rules relating to persons being candidates for membership and to persons being members of the Chamber shall, New.

where not excluded by the context, apply to firms *mutatis mutandis* subject nevertheless to the following conditions, namely:—

(*a*) Any firm of which three-fourths of the capital shall belong to, or in the case of a company shall be represented by shares held by persons who are British subjects and of which the remaining one-fourth of the capital or any part thereof shall not belong to or in the case of a company shall not be represented by shares held by persons who are subjects of a State with which the British Empire was at war on the 25th March, 1918, shall be eligible for admission as a Chamber Member. Any other firm or company other than a firm or company of which a partner or Director shall at the time of application for admission to membership be a subject of a State with which the British Empire was at war on the 25th March, 1918, shall be eligible for admission as an Associate Member.

(*b*) Any firm being a Chamber Member other than a firm elected prior to the 25th March, 1918, shall be deemed ineligible to continue a Chamber Member if three-fourths of the capital shall cease to belong to, or in the case of a company shall cease to be represented by shares held by persons who are British subjects and upon the happening of any such event as aforesaid the name of the firm shall be struck off the list of Chamber Members and entered in the list of Associate Members. Any firm being a member of either class shall be deemed ineligible to continue a member of the Chamber which shall introduce as a partner or in the case of a company shall elect as a Director any person who shall be at the time of such introduction or election a subject of a State with which the British Empire was at war on 25th day of March, 1918, and upon any such introduction or election as aforesaid the name of the Firm shall be struck off the list of members of the Chamber. In neither case shall the firm be entitled to a refund of any portion of the annual subscription paid for the year in which such alteration in the capital or constitution

of the firm or of the company or the Board of Directors as the case may be, shall have taken place.

(c) Any firm which is a candidate for membership as a Chamber Member shall send with the application provided for by Clause 8 of these Rules a written statement of the names and nationalities of the persons constituting the firm or in the case of a company of its directors and a declaration by one of the partners of the firm, or in the case of a company by one of its directors of by any manager or officer or any such firm or company duly authorized by Power of Attorney that the firm or company as the case may be is eligible for election as a Chamber member under these rules.

(d) The Secretary of the Chamber shall, enter the names and nationalities of the partners for the time being constituting each firm and of the directors for the time being of each company whether admitted to membership as a Chamber Member or as an Associate Member in a register of firms to be kept for the purpose.

(e) All persons whose names shall appear in the register of firms shall be entitled to attend the meetings of the Chamber but only those firms which shall have been admitted to membership as Chamber Members shall be entitled to vote, and only one member of a firm or one director of a company which shall have been admitted to membership as a Chamber Member or any manager or officer of any such firm or company duly authorised by Power of Attorney shall be allowed to vote.

14. There shall be an Annual General Meeting of the Chamber which shall be held on a date not later than the 15th April to be fixed annually by the Committee for the purposes of receiving the Report of the Committee and the Statement of Accounts and of considering and, if necessary, taking action with reference to any business or motion of which due notice shall have been given. Notice of the Annual General Meeting and of the business to be

Old Rule 10 (in part) slightly modified

transacted thereat shall be given seven days previously by circular to all members or by advertisement in one or more of the English newspapers published in Bombay.

Old Rule 17.

15. The Committee shall lay before the Annual General Meeting of the Chamber a report of its proceedings and an account of the receipts and disbursements during the preceding year ending the 31st December. Copies of such Report and account shall be circulated to all members at least seven clear days before the holding of such Annual General Meeting. The account shall be duly audited by a firm of accountants who shall be appointed at the Annual General Meeting of the Chamber. Any auditor quitting office shall be eligible for re-election. The auditors may be members of the Chamber provided that no member of their firm is a member of the Committee at the time. If any casual vacancy occurs in the office of auditor the Committee shall forthwith fill up the same.

New as to auditors.

Old Rule 10 (in part) slightly modified.

16. Special Meetings of the Chamber may be convened by the Chairman of the Committee or in his absence by the Deputy Chairman of the Committee and shall be so convened upon a requisition in writing stating the objects for which such meeting is to be convened signed by ten or more Chamber Members and forwarded to the Secretary of the Chamber, and, if such meeting shall not be convened within 21 days of such requisition being received by the Secretary, the requisitionists may themselves convene such meeting, and all expenses of convening the same shall be defrayed by the Chamber. Notice of such meeting stating the objects shall be given at least seven days previously by a circular to all members or by advertisement in one or more of the English newspapers published in Bombay.

New.

Old Rule 10 (in part.)

17. Questions at all Annual and General Meetings, saving only questions relating to the alteration of these Rules, shall be determined by a majority of the Chamber Members present and entitled to vote and voting.

Old Rule 10 (in part.)

18. The quorum for an Annual or Special General Meeting of the Chamber shall be twenty Chamber Members present and entitled to vote. No business shall be transacted at any Annual or Special General Meeting unless the requisite quorum be present at the

commencement of the business. If within half an hour from the time appointed for the meeting the quorum is not present, the meeting, if convened upon such a requisition as provided by Rule 16, shall be dissolved, but in any other case it shall stand adjourned to the same day in the next week at the same time and place, and if at such adjourned meeting a quorum is not obtained those Chamber Members who are present and entitled to vote shall be a quorum and may transact the business for which the meeting was called. New.

19. Notwithstanding anything contained in these Rules any member may at any Annual or Special General Meeting of the Chamber propose any motion without previous notice provided that the majority of the Chamber Members present and entitled to vote at such meeting consent thereto. New.

20. Each meeting of the Chamber shall be presided over by the Chairman of the Committee or in his absence by the Deputy Chairman of the Committee, and in the absence of both the before-mentioned officers the meeting shall elect its own Chairman. The Chairman presiding at any meeting shall have an original and also a casting vote. New.

21. The business of the Chamber and the administration of its funds shall be managed by a Committee consisting of a Chairman, Deputy Chairman and seven other Chamber Members. The Chairman and Deputy Chairman shall be elected and the seven other Chamber Members nominated in manner hereinafter appearing. All the members of the Committee shall retire annually at the close of the day on which the Annual General Meeting of the Chamber shall be held, but shall be eligible for re-election. The elected representatives of the Chamber in the Legislative Councils of the Governor General of India and the Governor of Bombay not being members of the Committee at the time of their election shall also be ex-officio Members of the Committee during their term of office. Old Rules (in part) revised.

22. The following Rules with respect to the election and nomination of the members of the Committee shall have effect, namely:— Old Rule 7 revised.

(*a*) The Chairman and Deputy Chairman shall be separately elected by Ballot, the election of the Chairman taking

place first. The Ballot in each case shall be opened and closed on such days in January as the retiring Committee shall appoint.

(*b*) Previous to the date fixed for the opening of the Ballot, the Secretary shall send to each Chamber Member the names of all the gentlemen who are eligible for election as Chairman or Deputy Chairman and shall state the dates on which the Ballot in each case will be respectively opened and closed.

(*c*) Votes will be received up to 4 p.m. on the date fixed for the closing of the Ballot.

(*d*) Voting shall be by papers signed by the members and placed in the Box provided for the purpose. No vote by proxy shall be allowed.

(*e*) No member shall give more than one vote for each candidate.

(*f*) After 4 p. m. on the date fixed for the closing of the Ballot in each case, the Ballot Box shall be opened by the Secretary in the presence of a Scrutineer, appointed by the Committee.

(*g*) Those gentlemen in whose favour the largest number of votes for the offices of Chairman and Deputy Chairman are recorded shall be considered duly elected. In the event of the gentlemen at the head of the list for the office of Chairman or Deputy Chairman respectively declining to act, or both declining to act, there shall be a fresh election for either or both offices.

(*h*) In the event of an equality of votes preventing the due election of either office bearer, the Chamber Members shall vote afresh in the manner above laid down.

(*i*) The remaining seven members of the Committee, of whom four shall be Mercantile Members, and three shall be representatives of Banking, Railway and Shipping interests, shall be nominated by the retiring Committee

in conjunction with the newly elected Chairman and Deputy Chairman. The names of the gentlemen selected shall be submitted to a General Meeting of the Members of the Chamber for confirmation.

(*j*) In the event of a casual vacancy in the Committee, the remaining members shall have the power of filling the vacancy unless the vacancy be a vacancy in the office of Chairman in which case the vacancy shall be filled by Ballot in the manner hereinbefore appointed. A vacancy shall be considered *ipso facto* to occur if a member remain absent from Bombay for more than two months.

(*k*) Chamber Members, partners in firms and Directors of companies which are Chamber Members, and Managers and Officers of such firms or companies duly authorised by Power of Attorney shall be eligible for election and nomination as members of the Committee, but no two representatives of the same firm or company shall be Members of the Committee at the same time.

(*l*) The new Committee as so elected and nominated and confirmed shall take office on the day succeeding the day on which the Annual General Meeting of the Chamber shall be held and shall continue to act until the close of the day on which the next succeeding Annual General Meeting of the Chamber shall be held.

23. The Committee shall, as a rule, meet at least once a week, but when there is no business of importance to transact or when a public holiday falls on the day on which the ordinary weekly meeting would, in natural course, take place, the Chairman may, in the absence of any objection by a member or members of the Committee, postpone the meeting of the Committee. In no case shall a period longer than twenty-eight consecutive days intervene between successive meetings of the Committee. Old Rule 9.

24. All meetings of the Committee shall be presided over by the Chairman and in his absence by the Deputy Chairman and in the absence of both these officers by one of the members of the Committee elected by those present at the Meeting. Three Old rule 8 revised.

members of the Committee shall be a quorum for the transaction of business. The Chairman of each meeting shall have an original as well as a casting vote.

Partly old Rule 18 and partly new.

25. The Committee shall have power to make, alter or revoke bye-laws for carrying on the business of the Chamber, but the Rules of the Chamber shall not be altered except by a majority of three-fourths of the Chamber Members present at a general meeting of the Chamber of which seven clear days' notice has been sent by the Secretary to all members stating the specific changes which will be proposed.

New.

26. The Committee shall have power from time to time to appoint such Committees of its members to consider and deal with special matters as may be necessary and shall have power to associate with those Committees any member or members of the Chamber who shall have full privilege to act and vote on those Committees. Non-members of the Chamber may also be associated but without power to vote.

Old Rules 11 and 19 amplified slightly.

27. The Committee shall have power to take a lease of offices for the use of the Chamber and to appoint a Secretary and such other officers as may be found necessary for the due conduct of the business of the Chamber upon such terms and subject to such conditions as the Committee may think fit, and to remove every such officer and to pay all the expenses of the establishment, including any requisite legal expenses, and in particular to authorise the expenditure out of the funds belonging to the Chamber in each and every year or any sum or sums not exceeding in the aggregate the sum of Rs. 3,000 for any purpose or purposes which the Committee may in their absolute discretion deem to be fit and proper in the interests of the Chamber, and may also (but only with the approval of an Annual Special Meeting of the Chamber) grant pensions or other monetary relief to such officers as aforesaid, when through ill health or old age or other good and adequate cause they have become incapacitated from further work.

Old Rule 12

28. All moneys or funds of the Chamber, as received, shall be paid into the hands of the Secretary for the time being and the

same shall be available by cheques signed by the Chairman of the Committee or, in his absence by the Deputy Chairman of the Committee, for the time being, and by one other member of the Committee. In the absence of both the Chairman and the Deputy Chairman cheques shall be signed by two members of the Committee.

29. All the proceedings of the Committee shall be subject to approval or otherwise of General Meetings duly convened. Old Rule 14.

30. The proceedings of the Committee shall be recorded in a Minute Book to be kept in the office of the Chamber, and shall be open to the inspection of all members of the Chamber subject to such regulations as the Committee may make in this behalf. Part of old Rule 9.

31. The Secretary shall keep a correct and separate list of the names and addresses and nationalities of all Chamber Members and Associate Members. Such list shall be open for the inspection of every member at any convenient time. New.

32. The Chamber may undertake through its Committee or a Committee appointed for the purpose the settlement of disputes arising out of commercial transactions under such regulations as the Committee may from time to time direct. New.

33. Any stranger not being a person ineligible for election as a member of the Chamber engaged or interested in mercantile pursuits visiting the Presidency may be introduced as a visitor by any member of the Chamber inserting his name in a book to be kept for the purpose but a residence of two months shall subject him to the rule for the admission of members. Old Rule 15.

34. Gentlemen, being British subjects who are distinguished for public services, or who are eminent in commerce and manufactures may be elected Honorary Members of the Chamber, and as such shall be exempted from paying subscriptions. Old Rule 16.

35. The foregoing Rules shall be copied into a book, to be kept with the records of the Chamber. They shall be printed and copies shall be distributed to all members. Old Rule 17.

**Mr. J. H. Fyfe** proposed **Mr. J. Keenan** seconded, and it was resolved that the Resolution passed at the General Meeting of the

Chamber held on 9th August 1876, regulating the payment in Bombay of ship freight inwards to Bombay be amended to read as follows:—

That the conversion into Indian currency of sterling freight inward to Bombay, payable in Bombay, shall, unless otherwise stipulated, be made at the rate for Bank Bills, on London, payable on demand; and that the rate quoted in the Chamber's current Quotations shall be the rate applicable in such purpose during the subsequent week, *i.e.*, the Monday to Saturday following the date of the Chamber's "Current Quotations."

**Mr. H. P. Hebblethwaite** proposed, **Mr. A. J. Raymond** seconded, and it was resolved that the Resolution passed at the Annual General Meeting of the Chamber held on 21st February 1912, regarding ship freight outwards from Bombay, payable in Bombay be altered as follows:—

That freight outward from Bombay, stated in sterling, payable in Bombay (in the absence of any stipulation in the Shipping Order or Charter Party to the contrary), shall be converted into Indian Currency at the rate for Bank Bills on London, payable on demand; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable to goods shipped during the subsequent week, *i. e.*, the Monday to Saturday following the date of the Chamber's Current Quotations; the date governing the rate of exchange shall be the rate of the mate's receipt, or in the case of a series of mate's receipts, the date of the last receipt; on difference of freight 4½ per cent. as customary in the case of sailing ships and 1½ per cent. for steamers being allowed as discount to cover cost of insurance and interest until the due date of the freight.

**Mr. Ralph Kidd** proposed, **Mr. H. G. Weber** seconded, and it was resolved that Messrs. A. F. Ferguson & Co. be re-elected Auditors of the Chamber's accounts for the year 1918.

**Mr. R. Aitken** proposed, **Mr. G. H. Bowman** seconded, and it was resolved that the Hon'ble Mr. Malcolm N. Hogg and the Hon'ble Mr. S. J. Gillum be elected Trustees of the Chamber's Provident Fund for the current year.

A vote of thanks to the Chairman terminated the proceedings.

# Bombay Chamber of Commerce.

## ANNUAL REPORT.

### ELECTION OF CHAIRMAN OF THE CHAMBER FOR 1918.

The annual ballot for the office of Chairman took place on the 9th January, 1918, and resulted in the re-election of The **Hon'ble Mr. Malcolm N. Hogg.**

### ELECTION OF DEPUTY CHAIRMAN FOR 1918.

The ballot for the above office took place on the 16th January, 1918, and resulted in the election of **Mr. S. J. Gillum.**

### LEGISLATIVE COUNCIL OF THE GOVERNOR GENERAL OF INDIA.

CHAMBER'S REPRESENTATIVE.

The **Hon'ble Mr. J. S. Wardlaw Milne,** the Chamber's representative in the Legislative Council of H. E. the Governor General of India, having resigned his seat, a ballot was held on the 16th May 1917, and resulted in the election of the **Hon'ble Mr. Malcolm N. Hogg.**

### LEGISLATIVE COUNCIL OF THE GOVERNOR OF BOMBAY.

CHAMBER'S REPRESENTATIVE.

The **Hon'ble Mr. Malcolm N. Hogg,** the Chamber's representative in the Legislative Council of H. E. the

Governor of Bombay, having resigned his seat, a ballot was held on the 2nd May 1917, and resulted in the election of **Mr. W. M. Ross.**

## PORT TRUST.

### Chamber's Representative on the Board.

The term of office of **Mr. T. W. Birkett** and **Mr. A. H. Froom** expired on the 31st March 1917. A ballot was held on the 7th March 1917, and resulted in the re-election of **Mr. T. W. Birkett** and **Mr. A. H. Froom.**

## MEMBERSHIP OF THE CHAMBER.

The total Membership of the Chamber on 31st December 1917 was 130 as against 127 at the end of 1916.

The following are the names of Members elected during the year under report :—

The Bombay Electric Supply and Tramways Co., Limited.—Proposed by Messrs. Turner Morrison & Co., Ld., and seconded by Messrs. Sassoon J. David & Co.

Messrs. H. L. Rochat & Co.—Proposed by Messrs. King King & Co., and seconded by the National Bank of India, Ltd.

Messrs. B. G. Gorio & Co.—Proposed by the Chartered Bank of India, Australia and China, and seconded by the Comptoir National D'Escompte de Paris.

Messrs. Skippers & Co., Limited.—Proposed by Messrs. Killick Nixon & Co., and seconded by Messrs. W. & A. Graham & Co.

The following ceased to be Members :—

The P. & O. S. N. Company.

## SUB-COMMITTEES.

Following the procedure adopted in former years, the undermentioned Sub-Committees were appointed to assist the General Committee during the year 1917 :—

*Imports Sub-Committee.*

L. Barraclough, Esq.
J. B. Bennett, Esq.
G. H. Bowman, Esq.
R. H. Brooke, Esq.
A. P. Stewart, Esq.

*Finance Sub-Committee.*

R. Aitken, Esq.
T. W. Birkett, Esq.
J. Keenan, Esq.
J. D. Smart, Esq.

*Shipping and Export Sub-Committee.*

F. C. Annesley, Esq.
A. H. Froom, Esq.
V. A. Grantham, Esq.
D. M. Inglis, Esq.
Meyer Nissim, Esq.
G. B. Ramsay, Esq.

*Docks and Railways Sub-Committee.*

F. W. Hanson, Esq.
J. S. Wardlaw Milne, Esq.
A. C. Rumboll, Esq.
H. G. Weber, Esq.

## THE CHAMBER'S PUBLICATIONS.

The Collector of Customs at the end of December, 1916, informed the Chamber that it had been decided by the authorities at Home that the publication of all shipping intelligence with the exception of losses should be discontinued as from midnight of the 23rd December, 1916, in the press of the United Kingdom and the Admiralty had suggested that the Indian Government should apply the same system with regard to communicating shipping intelligence in this country and that he had been directed by the Government of India to take the necessary action in the matter. In addition to prevention in the press it was also desired to prevent

general issue of sheets and circulars and to secure that information was given only to reliable persons and restricted as far as possible to what was sufficient for immediate purposes. The following measures were being taken in the United Kingdom :—

(1) Sailing dates were not to be publicly exhibited at Shipping Offices.

(2) The Censor would stop any telegram giving both the name of the ship and the date of sailing or arrival.

(3) Ships' manifests should not be available to general inspection and any examination on behalf of enquirers should be carried out in the Shipping Office by an employee of the firm.

These arrangements applied to neutral as well as to British shipping. The Admiralty suggested that similar action should be taken in India and the Collector stated he had been asked by the Government of India to issue the necessary intimation at once.

In consequence of the above letter from the Collector of Customs the Chamber discontinued publishing all shipping intelligence in the Daily Trade Return. Shortly after however at the request of the Collector of Customs, the publication of all the Chamber's Statistical Returns was suspended. As a great deal of inconvenience was experienced by members through the complete stoppage of the Chamber's Statistical Returns, the Committee addressed the Local Government in the matter and pointed out that as the Returns contained no information regarding the actual movements of steamers, there could be no serious objection to their publication and a hope was expressed that the Bombay Government would issue orders accordingly.

In reply Government stated they had no objection to the supply to the Chamber of Statistical information relating to the export and import trade of the country. It was however stated that in all cases the name of the vessel carrying particular goods, the date of its entry or of clearance, and the port of origin or destination should be omitted and the Collector of Customs was asked not to supply this information to the Chamber. It was added that the country of origin or destination might be given in place of the port, but the shipping section of the daily trade return should be wholly omitted.

The Chamber's Returns were consequently issued, modified in accordance with the above instructions from Government.

In October 1917, however, under orders from Government publication of all the Chamber's Statistical Returns was again suspended.

## "OUR DAY."

The 12th December 1917 having been set apart as "Our Day" in India, for the purpose of raising funds for the joint work of the Red Cross Society and of the Order of St. John of Jerusalem, it was decided to appeal to members for subscriptions towards the above funds. As a result, a sum of Rs. 68,350 was collected and forwarded by the Committee to the local Secretaries of the "Our Day" fund. (*Appendix* **A-1.**)

## SMOKE NUISANCES COMMISSION.

### CHAMBER'S REPRESENTATIVE.

(*See Report* 1915, *page* 48.)

The period of appointment of the Smoke Nuisances Commission expired on the 12th August 1917, and a new

Commission was constituted under the Act for a further period ending 31st December 1919. The Chamber was requested to select a representative for appointment on this Commission.

The Committee accordingly nominated the **Hon'ble Mr. Malcolm N. Hogg** as the Chamber's representative.

## THE BOMBAY COTTON TRADE ASSOCIATION, LIMITED.

(*See Report for* 1903, *pp.* 2, 216.)

Under an agreement entered into in 1903, the Secretarial work of the Bombay Cotton Trade Association, Ld., was carried on by the Chamber. Towards the end of 1916, however, the Bombay Cotton Trade Association, Limited, decided to open an office of their own and the above agreement was terminated by mutual arrangement as from 1st January 1917.

## VISIT TO BOMBAY OF THE HON'BLE SIR WILLIAM MEYER.

The Hon'ble Sir William Meyer, K. C. I. E., Finance Member of the Government of India, accompanied by Mr. E. M. Cook, I. C. S., Accountant General of Bombay, met the General Committee and the Finance Sub-Committee of the Chamber on Monday, 2nd April, 1917, and informally discussed various questions of commercial interest including :—

(1) The Budget.

(2) The War Loan.

(3) Cash Certificates.

(4) Premium Bonds.

(5) Import Duties.

(6) The Super Tax.

(7) The Income Tax.

(8) Exchange Rates.

(9) Stamp Duty on Cash Credit Agreements.

The full text of the Chairman's opening remarks and the Hon'ble Sir William Meyer's reply will be found in the Appendix.

The Hon'ble Sir William Meyer again met the General Committee and Finance Sub-Committee on Wednesday, the 31st October 1917, but the meeting was of a very informal character and no record was kept of the proceedings. (*Appendix* **A-2.**)

---

## VISIT TO BOMBAY OF THE HON'BLE SIR GEORGE BARNES.

The Hon'ble Sir George Barnes, K.C.B., Member for the Department of Commerce and Industry, accompanied by Colonel Miles Irving, of the Commander in Chief's staff, met the Committee of the Chamber on Monday, 9th July 1917, for a general discussion of some of the more important commercial questions that had recently arisen. Among these were: (1) The question of general service training under the Indian Defence Force Act. (2) Labour supply in the Bombay Presidency. (3) Bonus Bonds. (4) Income Tax Act. (5) Trade after the War.

The full text of the Chairman's opening remarks and the Hon'ble Sir George Barnes' reply will be found in *Appendix* **A-3.**

## VISIT OF HIS MAJESTY'S SECRETARY OF STATE FOR INDIA.

In connection with the visit to India of the Right Honourable E. S. Montagu, P.C., M.P., His Majesty's Principal Secretary of State for India, the Committee decided to present an address to H. E. the Viceroy and the Secretary of State while they were in Bombay in December 1917. The full text of the Address will be found in *Appendix* A-4.

## RELEASE OF MEMBERS OF BUSINESS HOUSES SERVING WITH HIS MAJESTY'S FORCES.

The Bengal Chamber of Commerce suggested to the Government of India that steps should be taken to register the names of members of the staffs of local business house who were serving with His Majesty's forces in order to secure, if possible, their early release on the termination of hostilities. The matter was referred by the Government of India to the Secretary of State and in the meantime the Bengal Chamber was asked to take steps for the preparation of a register of members of business houses whose early release from military duties was desired in the general interest, with a view to the consideration of possible measures to this end in India.

Copies of the above correspondence were forwarded to this Chamber by the Government of India. Members of the Chamber were subsequently informed that a register would be opened in the Chamber and those desiring to register the names of any of their staff were requested to send in full details as to the military rank of each individual and the regiment or corps with which he was serving. (*Appendix* B.)

## INDIAN DEFENCE FORCE.

In February 1917, a bill was introduced in the Indian Legislative Council for the purpose of constituting an

Indian Defence Force which would be liable to military service in India. From the statement of Objects and Reasons attached to the Bill, it would appear that the Bill provided for the compulsory enrolment of European British subjects between the ages of 16 and 50, with certain exceptions specified in the Schedule. In the case of persons other than European British subjects, provision was made for the constitution of special corps or units in which persons who offered themselves for enrolment within a certain period and who satisfied such conditions as might be prescribed under the law might be enrolled. Military service would be of two kinds, local and general. The Bill provided that European British subjects between the ages of 18 and 41, and persons other than European British subjects who offered themselves for enrolment would be liable to general military service, and might be required to serve in any part of India. European British subjects between the ages of 16 and 18 and 41 and 50 would be liable to local military service, and would not be required to serve outside the limits of prescribed local areas. All persons enrolled for military service would be subject to such rules and regulations as might be made, and persons called out for general military service would become subject to military law. Provision was made for the summary determination of disputes as to whether any person was liable to the provisions of the law. There was also a provision for the issue of certificates of exemption. It was clearly impossible to provide in the body of the measure for all details to meet the varying conditions which prevailed in a country like India, and therefore a wide power of making rules and regulations had been conferred in the Bill.

At a later date the Committee addressed the Government of India in regard to the working of Exemption Tribunals

appointed under the Act and urged that definite and unmistakable instructions should be issued to guide the Tribunals so as to ensure uniformity of interpretation and administration.

The Committee also addressed the Government of India in connection with the scheme for whole time military training, which it was understood was to be instituted under the Act. It was pointed out that considerable uncertainty prevailed as to the exact nature of this scheme and as to the date when it was proposed that requisitions for it would commence. As the Committee understood it the Military authorities desired to create a striking force, available for service, in case of emergency, anywhere in India, of 6,000 men, and it was proposed that the members of this Force should pass through a three months' training course in batches of 1,200 at a time at some station on the frontier. That is, the training would be conducted in five successive contingents.

If this were correct, the Committee apprehended that the carrying out of the idea would place upon Calcutta and Bombay the burden of finding the major portion of each successive contingent, and if that was the intention and was unalterable, the Committee on behalf of the members requested that full information as to all details might be supplied at the earliest possible moment and that the longest possible notice might be given to enable that preparation to be made which would be necessary to lessen the weight of its incidence.

On the other hand having in view the very great importance of the national interests served by the commerce, shipping and finance of this Port and the inevitable and serious injury which would be done to these interests if the

scheme of outside training, as the Committee understood it, was carried out, it was urged that the scheme should be definitely abandoned or radically modified.

At the outset the Committee emphasised that the members of this Chamber were prepared to make any sacrifice that was necessary, but where sacrifices were demanded of them which, while they might be desirable from a purely military point of view, were not absolutely necessary, the Committee considered it their duty to make Government clearly aware of the consequences which were inseparable from their adoption.

After quoting statistics to show the small number of covenanted Europeans on the staffs of members of the Chamber who would be required for military service outside Bombay, but whose absence from office would cause grave and permanent injury to trade, the Committee submitted that there should be no insuperable obstacle to the attainment of a very fair degree of military efficiency by local training. The period required for the proposed outside training of the 5 batches was 15 months. It was confidently believed that, if adequate arrangements were made for the local training of the men referred to, they would, at the end of 15 months have attained, if not as high a standard as those trained outside, at any rate a very useful standard of military efficiency, and this result would have been achieved without the irremediable damage to national interests, which the Committee apprehended from the scheme of outside training. (*Appendix* C.)

## INDIAN TRADE COMMISSIONER IN LONDON.

The following Press Communique was issued by the Government of India on the 14th June, 1917, regarding

the appointment of an Indian Trade Commissioner in London :—

In 1915 a temporary appointment of Indian Trade Commissioner in London was made as an experimental measure, with the object of assisting in finding outlets for Indian exports, the normal markets for which were cut off owing to the war. The appointment was held for a short time by Mr. M. M. S. Gubbay, C.I.E., I.C.S., but lapsed on his return to India. The Government of India have had under consideration the desirability of establishing the post on a permanent basis. They recognised that it will, in future, be a matter of high importance that Indian trade should be directly represented in London and they accordingly laid before the Secretary of State proposals for the permanent appointment of an Indian Trade Commissioner in London. These proposals have been accepted and are now announced for general information. The principal function of the Trade Commissioner will be the assistance of Indian export trade. He will advise the commercial public in their search for fresh markets for Indian products and in establishing new commercial connections within the Empire and will help Indian industrialists in their enquiries regarding machinery and processes of manufacture. He will work in close co-operation with the Commercial Intelligence Branch of the Board of Trade, and with the Director General of Commercial Intelligence in India and will be a source of ready information to the public on Indian commercial and industrial matters.

His office will be located in the City so that he may be in direct and immediate touch with the merchants and others interested in Indian products. It has been decided to associate with the Trade Commissioner an Indian Assistant with commercial experience.

Mr. D. T. Chadwick, I.C.S., who was recently on deputation to Russia, France and Italy with a view to promoting commercial relations between India and those countries, has been appointed the first Indian Trade Commissioner in London. Further information as to the date on which Mr. Chadwick will take up his appointment will be announced later. The selection of an Indian to act as his Assistant is at present under the consideration of the Government of India.

## EXTENSION OF TRADE COMMISSIONER SERVICE WITHIN THE EMPIRE.

The Government of India forwarded to the Chamber a copy of a despatch that had been received from His Majesty's Secretary of State for India regarding the extension of the Trade Commissioner Service within the Empire and the utilization of Trade Commissioners by the self-governing Dominions and by the Government of India.

The Government of India asked for the opinion of the Chamber as to whether it was desirable that India should be represented by the Trade Commissioners and if so in what parts of the Empire.

In reply the Committee stated that they were of opinion that it was desirable that India should be represented by these Trade Commissioners in all the parts of the Empire for which they were appointed and that of the four already chosen, it was felt that the Trade Commissioner in South Africa was likely to be the most useful to India. (Appendix D.)

## PROPOSED CREATION OF A CITY COURT IN BOMBAY.

The Bombay Government requested the opinion of the Chamber as to whether there should be a City Court in addition to the High Court and the Small Cause Court, or whether the jurisdiction of the Small Cause Court should be raised to a higher limit of value and extended to more numerous classes of suits. Government also asked for suggestions in other directions for the avoidance of high costs in comparatively small suits and proceedings.

The Committee in reply stated that they were not in favour either of the establishment of a City Court or of the extension of the jurisdiction of the Small Cause Court but they recommended the effective formation within the High Court of a Special Commercial Court to deal with mercantile cases and the appointment of a special judge to preside over this Court. The Committee understood the rules of the Bombay High Court contained special rules for Commercial Causes, but no special Commercial Court had been constituted, sufficient work might not perhaps be forthcoming to keep a Judge continuously employed in trying Commercial Causes even if all suits which fell under the heading of Commercial Causes were tried by him, but the Committee thought it would probably meet the case if a Judge were specially appointed to sit as a Commercial Judge and take up such cases in priority to other work.

The Committee then detailed the procedure adopted by the Commercial Court in England and that followed by the Bombay High Court in hearing commercial suits and endeavoured to point out how in their opinion the rules of the Bombay High Court might be amended so that the success of a Commercial Court might be achieved. The success

of the Commercial Court in their opinion would however depend to a very great extent upon the influence of the Judge who was appointed to act as Commercial Judge. At present the number of Commercial Causes filed in the High Court was hardly sufficient to enable the Judge to deal with such suits on independent lines. This would no doubt come in time, when more experience had been gained. (*Appendix* E.)

## IMPROVEMENT OF PAPER CURRENCY SYSTEM.

(*See Report for* 1914, *pp.* 34, 179.)

The Government of India informed the Chamber that they had for some time been considering various measures for the improvement of the paper currency system of this country, and that an officer had been deputed to Europe to investigate the methods of protection against forgery and the processes of manufacture and printing followed in other countries, with a view to improve the form and design of the currency notes of the Government of India. On the basis of the material thus collected the Government of India stated that they had arrived at certain provisional conclusions and invited an expression of the views of the Chamber thereon.

It was stated that it had been found that all countries relied on one or other of two main methods of attaining security against the counterfeiting of bank and currency notes. The first of these consisted in complexity of form and design, in the endeavour to make the note proof against forgery by photographic, lithographic or other mechanical methods. The salient characteristics of complex notes were an elaborate combination of colours and the use of highly detailed printing and engraving the resulting intricacy being to some extent an obstacle to exact imitation. The second method consisted in having a note of an essentially simple

nature, reliance being placed on the quality of the paper and the excellence of the watermark to provide the necessary security. After a careful consideration of the material before them, the Government of India anticipated that a note of this latter character would be found to be best suited to the requirements of this country. Accordingly they inclined to the view that the most suitable scheme of improvement was to be found in the selection of a simple note having certain characteristics which may be summarised as follows :—

(*a*) A hard, high quality paper, thin enough to give full value to the watermark and to take a good impression when printed upon, but of sufficient strength and of the characteristic texture and feel which are familiar to the public under the name of bank note paper.

(*b*) A graduated watermark design as intricate as can be executed satisfactorily in paper of the requisite strength, and obscured as little as possible by printed matter.

(*c*) A portrait of His Majesty the King-Emperor which will speedily become thoroughly familiar to note-users so that any deviation from the likeness will at once strike the eye.

(*d*) Cleanliness of the bulk of the note circulation owing to more rapid withdrawal, thus depriving the forger of perhaps his most valuable ally, dirt.

The Government of India stated that they had no intention of introducing any changes in this direction until the war was ended. They at the same time asked for the opinion of the Chamber as to whether it would be better to alter the forms of all the notes more or less simultaneously thus

shortening the period of disturbance, or, to issue, at the outset, a new form of one denomination only, the change of form being subsequently extended to other denominations if the first issues proved acceptable.

Finally the Government of India enquired whether the Chamber considered that notes of the denominations of Rs. 50 and Rs. 500 should be retained, if and when the new designs were introduced. Though the Rs. 50 notes had, the Government of India understood, some popularity on the Bombay side, generally the demand for these denominations was small, and it appeared to be decreasing.

In replying to the Government of India the Committee stated that as regards the two methods of attaining security against the counterfeiting of bank and currency notes, referred to by Government, they favoured the second method, *viz.*, that the new notes should be of an essentially simple nature, reliance being placed on the quality of the paper and the excellence of the watermark to provide the necessary security. The Committee felt that Government should adhere to their original intention of using paper of the quality of the present notes of Rs. 100 and they were particularly opposed to the use of any thicker paper than this and felt the question of expense should not be seriously considered to the detriment of other advantages.

The Committee agreed with Government's proposals regarding the watermark but presumed that the word "Government" printed on the specimen notes, would appear in full and not abbreviated "Gov't." as shown in some of the specimens. It was suggested that additional security might, perhaps, be provided by a slight intentional flaw in the watermark, such flaw to be varied from time to time if necessary.

As regards the size and shape of the notes the Committee suggested that the length of the proposed new Rs. 5 note might be reduced by about one inch. The Committee with this one exception did not favour any general reduction in the size of the proposed new notes.

The Committee approved of the idea of having figures printed in all four corners of the new notes, but considered it essential that these figures should be large and clear, similar to those printed on the present notes for Rs. 10,000 and Rs. 500. The Committee recommended that in addition to the eight languages proposed for the new universal notes the Marathi language should be included, they also suggested that the value in words printed on the notes for Rs. 5, Rs. 10, Rs. 50 and Rs. 100 should be printed exactly in the centre of those notes instead of as shown in the specimens.

The Committee recommended that the proposed new notes should be introduced gradually, starting with the higher denominations which were to a great extent used by the educated classes, the lower denominations being introduced later with a better promise of becoming popular.

The Committee recommended the retention of the notes for Rs. 500 but were of opinion that the Rs. 50 note might be abolished. (*Appendix* F.)

---

## RATE OF EXCHANGE FOR TELEGRAPHIC TRANSFERS AND DEMAND DRAFTS ON LONDON.

The Committee on 31st May 1917, drew the attention of the Chairman of the Associated Exchange Banks to the fact that rates of exchange for T/Ts and D/Ds on London, very much in excess of the fixed bank rates, appeared to be on offer freely in the bazar and had been for some months past

and that at the time of writing the practice was much more extensive than hitherto. The Committee understood that, at first, these rates of exchange were offered to dealers by native brokers who were able to charge exporters very much above the bank rate for the sale of their bills and gave their remittance clients the benefit of the differences. Recently, however, it was understood exporters had been doing this business themselves, thus obtaining cover to offer to the banks in conjunction with the sale of their bills.

The Committee were informed that 1s. 5d. was freely offered in the bazar and that transactions had taken place even at 1s. 5 1/32d. The bulk of this business had been in the resale of bank T/T and Demand on London, but recently some native merchants had also been offering their own T/T on London at very high rates. It was obvious that this practice was directly opposed to the expressed wishes of the Secretary of State and it placed those importing firms who were endeavouring loyally to observe the Secretary of State's wishes, in a very difficult position, as their dealers naturally objected to the firms declining to accept drafts in payment for their goods.

The Committee enquired whether the Associated Exchange Banks could suggest any methods which would put a stop to this practice. Two methods had been suggested which, while they might not be wholly efficacious would probably restrict the practice very considerably. The first was that banks should decline to buy bills against goods not on the list of exports of national importance even when the exporters brought a simultaneous cover. The suggestion was put forward because it was believed that it was principally in connection with such goods that the very high rates were offered. The second suggestion was that Government should issue an ordinance definitely forbidding transactions

in exchange at rates above the fixed rates. It was felt that such an ordinance would at least do much to restrict the practice complained of and would, in particular, greatly strengthen the hands of importing firms, in resisting the protests of their dealers.

In reply, the Chairman of the Associated Exchange Banks stated that the Banks understood that certain importers according to their contract with the dealer accepted Bank drafts in payment for their goods while others insisted on receiving rupees at the current rate of exchange, and it seemed, obvious that were all to adopt the latter method of receiving payment the bazar would have fewer opportunities of dealing with the exporter, who, after all was the one who provided the surplus and who made it possible for the broker to offer higher rates to the dealers.

As regards the suggestion that the Banks should decline to buy bills against goods not on the list of exports of national importance published by the Secretary of State even when exporters bring simultaneous cover, it was stated that the question had been discussed and the Associated Exchange Banks had decided that in future they would not buy any bills of this description through a broker and that any such bills negotiated by them would be settled direct with an exporter who put up his own personal cover for the full amount. Brokerage on the sale affected by the Bank in these transactions however would be paid to any recognised broker named by the client.

Government, it was understood, was averse to prohibiting the export of all goods not on the list of preferential exports but if they could be prevailed upon to do so it would, it was thought, greatly assist in keeping rates at their proper level.

It was very probable that the high rates offered by Indian merchants for their T/T on London were in many cases only possible because they had been able to ship goods which were not of national importance.

The Chamber's second suggestion that Government should issue an ordinance definitely forbidding transactions in exchange at rates above those fixed by the Secretary of State did not appeal to the Associated Exchange Banks.

The Associated Exchange Banks stated that every endeavour would be made by their members to discourage the undesirable practice referred to in the Chamber's letter and that all possible steps would be taken by them to uphold the expressed wishes of the Secretary of State as regards the rates fixed by him.

In replying to the Associated Exchange Banks the Committee stated that they noted with satisfaction the decision of the Banks not to buy Bills against goods not on the list of exports of national importance, through a broker, but only to negotiate such Bills direct with an exporter who put up his own personal cover. The Committee were of opinion this measure would do much to remedy the evils complained of, but pointed out that if it was to be really efficacious it would be necessary for all Banks to sift very carefully the nature of the personal cover offered by bazar exporters. Unless this were done it was obvious that evasion would not be difficult, but the Committee were of opinion it should not be impossible for Banks, with their knowledge of the usual lines of business of their constituents, to detect most attempts at evasion.

With regard to the suggestion that all importers should decline to accept Bank Drafts from dealers in payment of their goods, the Committee pointed out that it was impossible

for those importers whose contracts permit of payment by Bank Draft to refuse to accept such drafts. A circular, however, was addressed to all members calling their attention to this correspondence and requesting those importers, whose contracts enabled them to do so, to refuse Bank Drafts and those whose contracts did not at present enable them to refuse, to alter their contracts for future business. (*Appendix* G.)

## EXCHANGE RATE.

The Chamber were informed by the Acconntant-General, Bombay, that the Secretary of State, in view of the rise in the price of silver, had decided that with effect from the 29th August 1917, and until further notice, he would sell immediate telegraphic transfers at 1s. 5d. and deferred transfers and bills at 1s. 4$\frac{31}{32}$d. Rates for business by exchange were also correspondingly altered, *i.e.*, Banks' selling rates in India were raised from 1s. 4$\frac{7}{32}$d. and 1s. 4$\frac{15}{32}$d. to 1s. 4$\frac{31}{32}$d. and 1s. 5$\frac{1}{32}$d. respectively.

## PREMIUM BONDS.

The Committee in addressing the Government of India in February 1917 in connection with the new Indian War Loan stated that they presumed that the object of the new Loan was to obtain as much money as possible to assist the Home Government in carrying on the war and they felt that in pursuit of that object every suitable means should be adopted even if some departure from precedent was involved. The Committee therefore urged that the proposed War Loan should be issued in two portions, the first portion to be a Loan on the customary lines and on terms at least not less favourable than those of the Home Government's War

Loan, the second to be an issue of what were usually known as Premium Bonds, that is to say a loan bearing interest at say 2 per cent. per annum less than the first portion, the balance of interest being distributed among the subscribers at stated intervals in the form of a number of prizes to be drawn by lot. It was confidently believed that the proposed second portion of the loan would draw large subscriptions from sources, which no loan on the customary lines, however attractive its terms, would succeed in tapping.

In this connection it was pointed out that British India is at present being exploited by the organisers of lotteries in Goa and that it appeared that very considerable sums of money were being raised in this manner. This supported the opinion that a demand existed for a class of investment such as the proposed second portion of the loan would be and the Committee felt that it would be much better that Government should meet that demand themselves rather than allow it to be catered for elsewhere.

It was added that care must, of course, be exercised when issuing a loan in such a novel form as the one recommended, to ensure that nothing was done to lower the credit of Government and the Committee were of opinion that if there was a proper consultation with the recognised financial authorities, there need be no fear of this.

The Karachi Chamber at a later date enquired as to whether this Chamber would be prepared to join in a united request to the Government of India to initiate a further Indian War Loan on the Bonus principle directly the present War Loan was closed, or as soon thereafter as arrangements could be completed, in order that as much as possible of the £100,000,000 (for which India was responsible) might be raised in India.

In reply the Committee stated that they had previously recommended the Bonus Bond system and they were still of opinion such an issue would have tapped sources which remained unattracted by an ordinary loan. But the question was whether an issue of Bonus Bonds ought to be tried during the monsoon months or whether this expedient should be kept back for use with next year's loan, if as seemed probable the Government of India had then to borrow again.

The Committee favoured the latter course for two reasons:

(*a*) An immediate issue of Bonus Bonds would only be desirable if it were likely to attract large sums of hoarded money. The Committee believed that the bulk of the hoarded money was in the hands of the agricultural classes throughout the country and they very much doubted if a Bonus Bond issue would, at first, attract these classes to any great extent. In the opinion of the Committee it would take a considerable time to popularize Bonus Bonds among these classes and it would only be when several distributions of periodical bonuses among the subscribing public had demonstrated their attractions that these Bonds would attain the same popularity as they had done elsewhere. At first an issue of Bonus Bonds would, it was believed, principally attract certain sections of the Indian trading community, which did not subscribe to ordinary loans but this money was not hoarded money, it was employed in trade and its withdrawal would be very much the same in effect as the withdrawal of further sums of "Bank" money.

(*b*) Such widespread efforts had been made to arouse interest in the present loan that the Committee felt a Bonus Bond issue would lose half its effect if it were announced immediately after the close of the current loan. If a considerable interval be allowed to elapse before such an expedient

were tried, the Committee were of opinion, it would be far more effective, while on the other hand a Bonus Bond issue to-day would be a comparative failure. (*Appendix* H.)

## THE INDIAN MERCHANDISE MARKS ACT.

### INDICATION OF COUNTRY OF ORIGIN ON IMPORTED GOODS.

(*See Reports* 1901, *pp.* 20, 218 ; 1905, *pp.* 28, 203 ; 1908, *pp.* 30, 99, 212.)

The Bengal Chamber of Commerce invited the attention of the Committee to the following recommendation which was unanimously adopted by the Conference of Indian Chambers held at Delhi in March of the current year :—"That where practicable all foreign goods should bear a clear indication of the country of origin but beyond this we have no alterations in the existing laws to suggest."

It was stated that this recommendation was agreed to by the Bengal Chamber at the Conference but on considering it further the Committee of that Chamber saw that it was in conflict with their previously expressed opinion and in the circumstances they contemplated making a further representation to the Government of India defining their position, but before taking this step they wished to ascertain how the question was regarded by the other Chambers. They accordingly invited this Chamber to consider the recommendation which was adopted at the Conference and to express their views with reference to it.

The question was again very fully discussed by the Committee and it was felt that the real crux of the matter seemed to be whether the marking of the Country of Origin on foreign made goods did or did not give those goods a free and valuable advertisement. In the Committee's opinion

it did not; their contention being that if foreign products imported into this country were good value they would advertise themselves while on the other hand the stamping of the country of origin did tend to prevent fraudulent and damaging imitations of established goods. It was further contended that for some time to come the stamping of the Country of Origin on German and Austrian goods would militate against the sale of these articles rather than provide an effective advertisement.

In replying to the Bengal Chamber to the above effect the Committee referred to the three suggestions put forward by the Burma Chamber in October 1914 *i.e.*, (*a*) the optional marking of British goods and no indication of the country of origin of foreign goods; or (*b*) the optional marking of British goods, foreign goods being marked "Not made in Britain" or "Made abroad;" or (*c*) all British goods to be marked "Made in Britain," foreign goods being marked "Not made in Britain," or "Made abroad," and to have no indication of country of origin, and stated that they were of opinion that none of them would be effective unless associated with the prohibition of the stamping of the country of origin on foreign goods. It would, the Committee felt, be very difficult, however to justify the imposition of such a prohibition. The Committee moreover thought it doubtful whether our present allies would appreciate being placed in exactly the same category as our present enemies in this matter and being prevented from distinguishing their goods from goods of German or Austrian make.

The Committee added that when the question of introducing a more lenient administration of the Merchandise Marks Act in India was raised in 1901 the Government of India stated they could not understand what reason an importer could have for objecting to indicate the Country of

Origin on the goods he imported, unless he intended to deceive the consumer. They held the view that it was necessary to require the country of manufacture to be marked on foreign goods when the manufacturer's name and the trade description were expressed in the English language, both in order to protect the consumer from being induced to purchase inferior foreign goods under the impression that they were manufactured in England and also to safeguard British manufacturers against unfair competition. The Government of India also contended that no good reason had been shown for allowing the importation of foreign goods marked with some such general description as the words "Made abroad". Foreign manufacturers of goods of high quality such as French wines and American agricultural machines, were careful to mark on such articles the name and address of the manufacturer and it was considered that the concession "Made abroad" instead of name of country of origin would only be taken advantage of by makers of inferior articles, the importation of which it was not thought desirable to encourage.

For the foregoing reasons the Committee supported the recommendation put forward by the Conference of Chambers in this connection.

At a later date a further communication was received from the Bengal Chamber to the effect that from the replies received from the various Chambers they found that the balance of opinion was in favour of the resolution as adopted by the Conference and this being the case it seemed to them that no useful purpose would be served by their proceeding further with the matter. They had accordingly abandoned their idea of making a further representation to the Government of India with reference to it. (*Appendix* I.)

## PROPOSED REVISION OF INDIAN INCOME TAX ACT.

The Collector of Income Tax, Bombay, informed the Committee that the Government of India proposed to take up in the ensuing season the complete revision of the Indian Income Tax Act and consequential revision of the Super Tax Act and asked for the views of the Chamber on the subject. The Collector stated that the main points towards which the proposed revision would be directed were :—

(1) That income under Part IV should be treated as income under Part I (Salary), *viz.*, that the rate of assessment should be governed by the total amount of income from all sources, profession, trade, landed property, interest from debentures, securities and shares, etc., and not as at present confined to the income under Part IV which included income from profession, trade, landed property and interest other than that which accrued from investment in securities, debentures and shares.

(2) That it should be made compulsory for an employee to make a declaration of his total income from all sources when called upon to do so by the Collector of Income Tax or other duly appointed officer.

(3) That Collectors of Income Tax should be empowered to ascertain what persons were in receipt of income under Part II (Dividends on shares of Joint Stock Companies) and III (Interest on Debentures issued by Joint Stock Companies and Local Bodies) and that it should be compulsory for the principal officer of a Joint Stock Company to forward to the Collector of Income Tax concerned, information regarding the amount of dividend paid in any year.

(4). That Collectors of Income Tax should be empowered to compel assessees to give a true declaration of income.

That Collectors of Income Tax should be empowered to inflict penalties or fines for untrue declarations subject to appeal to higher authorities.

In reply the Committee stated that they had no objections to put forward as regards the first, second and fourth of the main points as set forth in the Collector's letter but as regards the third point, they stated that Joint Stock Companies already sent in to the Registrar, a register containing the names of shareholders and the numbers of shares held by each and as there was generally a great deal of work entailed in the preparation of these returns it was felt it would meet the requirements of the case if the Collector inspected these registers in the office of the Registrar. The Committee added that it was the duty of the Assessee to give a true declaration of his income and that of the Collector to have the same verified if necessary by enquiry at the various sources and if this were done it should not, the Committee felt, be necessary for Joint Stock Companies to furnish lists of shareholders to the Income Tax Office each year or half year.

The Committee forwarded copies of the above correspondence to the Commerce and Industry Department of the Government of India and stated that in connection therewith they had certain suggestions to put forward but before doing so they wished to be informed whether Government could indicate the lines on which the revision was to take place and whether it was proposed to bring the Indian Income Tax Act into line with the English Act.

In reply the Government of India stated that in the revision of the Income Tax Act which Government contemplated undertaking this year, it was proposed to amend the existing law so as to enable the tax to be assessed with

reference to all sources of income combined. The lines on which the revision would proceed in other respects had not been finally decided, as the Government of India had still to be placed in possession of the views of Local Governments and representative bodies, and it was therefore not possible to say whether the law relating to Income Tax in India would be assimilated to the law in the United Kingdom. The Government of India stated that they would be pleased to receive such suggestions as this Chamber wished to put forward, through the Government of Bombay."

In accordance with these instructions the Committee submitted the following suggestions:—

(*a*) That the Indian Income Tax Act and the rules thereunder should be brought as closely as possible into conformity with the English Act and practice.

(*b*) That depreciation represents the annual exhaustion of wasting assets and is just as much a part of the economic cost as the wages bill. Arrears of depreciation should be free of Income Tax less any sum shown to have been divided among shareholders when depreciation was in arrears.

(*c*) The Committee supported *en bloc* the resolutions passed by the Electric Supply and Traction Federation of India, in connection with allowances for depreciation and were of opinion that the principles enunciated therein should be extended to all industries.

(*d*) In section 3, clause 7, a "person" is defined for the purposes of the Act to include (*inter alia*) a firm. The Committee did not object to the

principle of assessing a firm to Income Tax, but they contended that if a firm was assessed to Income Tax, the individual members of the firm, whose shares in the profits of the firm permitted, should be entitled to a proportionate refund of the tax.

(*e*) The Committee recommended that section 39 of the Act should be repealed.

This section is worded as follows :—

> "No suit shall lie in any Civil Court to set aside or modify any assessment under this Act."

It is understood this section is peculiar to India.

(*f*) The Committee were of opinion that it was not equitable that no allowance for depreciation on furniture could be deducted. They understood repairs were only permitted as a charge against revenue. This point was raised by the Madras Chamber of Commerce and the Committee supported the views of that body. They also supported the recommendation of the Madras Chamber regarding foreign firms as they were of opinion that there was a possibility of alien firms having agencies in India, and doing a large import and export business in this country, but at the same time showing practically the whole of their profits as being made in their own country and thus escaping payment of Indian Income Tax. The Committee recommended that steps should be taken to ensure that alien firms did not escape with a lighter taxation than British firms trading in India.

(g) It was also suggested that the practice, which had hitherto prevailed whereby firms and individuals were sometimes permitted to contract with the Income Tax Collector on a fixed figure for a fixed number of years, should be curtailed as far as possible with a view to its ultimate withdrawal.

At a later date the Government of Bombay submitted to the Chamber for opinion a copy of a Bill to consolidate and amend the law relating to Income Tax. The Committee's report on the provisions of the Bill will be printed in full in *Appendix J.*

## USURIOUS LOANS OF MONEY OR GRAIN.

The Bombay Government forwarded to the Committee for opinion a copy of a Bill to give additional powers to Courts to deal in certain cases with usurious loans of money or grain. From the Statement of Objects and Reasons attached to the Bill it would appear that the object of the Bill was to prevent Civil Courts being used for the purpose of enforcing harsh and unconscionable loans carrying interest at usurious rates. It was pointed out that the subject had engaged the attention of the Government of India frequently in the past and in 1899 sections 16 and 19 of the Indian Contract Act, 1872, were amended so as to enunciate more clearly the principle on which a contract could be avoided on the ground of undue influence. Those amendments had the effect of conferring on the Courts in India equitable jurisdiction in cases relating to usurious contracts in which the element of undue influence was established, but where undue influence could not be established the result had been to emphasise the rigidity of section 2 of the Usury Law Repeal Act

(XXVIII of 1855), however exorbitant the demand and however unconscionable the bargain.

Further there had been a tendency on the part of the Courts to place upon the word " unconscionable " in section 16 of the Indian Contract Act, the technical meaning which it had acquired in English equity, and consequently to limit their own powers of interference.

Lastly, the particular transaction before the Courts was often merely one of a series, and unless there was power to go behind it and examine antecedent agreements and attendant circumstances, there was little hope of the Courts being able to come to an equitable decision.

The remedy proposed by this Bill was to empower the Court on the lines of section 1 of the Money Lenders Act, 1900 (63 and 64 Vict. c. 51) to reopen transactions by way of money or grain loans in cases where the Court was satisfied (1) that the interest or other return was excessive and (2) that the transaction was substantially unfair, and after investigation of the circumstances, both attendant and antecedent, to revise the transaction between the parties and if necessary to reduce the amount payable to such sum as the Court, having regard to the risk and all the circumstances of the case, might decide to be reasonable. It was stated that the local Governments had been consulted and legislation in this direction had commanded almost universal approval. Provision had been made to cover the case of loans of grain as well as of money, as loans in kind were often made on very oppressive terms. As there might be urban or rural areas where the proposed law was deemed unnecessary it had been provided that the Act should not come into force in any Province or part of a Province except by notification.

The Committee in commenting on the Bill suggested one or two verbal alterations and further expressed the opinion that as it was thought necessary or advisable to insert a provision in the English Money Lenders Act giving powers to the Court to order the Creditor to repay any sum which the Court considered to be repayable, it appeared to them that under the conditions prevailing in this country such a provision was even more necessary in India than in England.

In commenting on the question of the desirability of introducing a provision that in no case should a Court in affording relief under Clause 2 (1) award a rate of interest less than simple interest at 12 per cent., the Committee pointed out that if the Court were required to take into consideration the ordinary rate of interest prevailing in the locality for loans of like character, it was scarcely likely to award interest at a less rate than 12 per cent. per annum, but if by any chance the prevailing rate could be shown to be less than 12 per cent. per annum, they saw no reason why the Court should not award interest in proper cases at the prevailing rate. The decision on every other point was left to the discretion of the Court and the Committee felt the rate of interest to be awarded should also be left to the discretion of the Court in every case. In connection with the question of the inclusion of loans of grain within the scope of the Bill the Committee stated they had no experience of loans in kind, but they saw no objection to the inclusion of such loans in the provisions of the Bill. If, as stated in the Statement of Objects and Reasons for the Bill, such loans were often made on very oppressive terms, then relief should, the Committee considered, also be granted against such transactions. (*Appendix* K.)

## CRIMINAL PROCEDURE CODE (AMENDMENT BILL).

The Bombay Government forwarded to the Chamber for an expression of opinion certain papers in connection with the proposed amendment of the Criminal Procedure Code in respect of the powers conferred upon the Presidency Magistrates. After consulting the Chamber's Solicitors, the Committee replied to Government that they approved the proposed amendment and had no suggestions to put forward in connection therewith. (*Appendix* L.)

## PUBLIC WORKS DEPARTMENT RE-ORGANIZATION COMMITTEE.

A Committee was appointed by Government to inquire into the organization, methods and procedure of the Buildings and Roads branch of the Public Works Department and commenced their enquiry at Bombay on 1st January 1917.

The Chamber was asked to nominate a representative to give evidence before the Committee and Mr. H. D. Gill of Messrs. Richardson & Cruddas was duly nominated.

A copy of the Notice issued by the Re-organization Committee giving the terms of reference and also a copy of the written statement put in by Mr. Gill will be found in *Appendix* M.

## TARIFF REVISION.

(*See Report* 1916, *pp.* 26, 210).

The Director General of Commercial Intelligence met a representative Sub-Committee of Importers in the rooms of the Chamber on the 21st November 1917 and discussed with them the proposed amendment of the Tariff Schedule.

A copy of the revised schedule will be found in *Appendix* N-1.

## DUTY ON IMPORTED FOREIGN COAL.

The Collector of Customs, Bombay, informed the Committee that a question had arisen as regards the quantity on which the duty on foreign coal should be assessed. He stated that a local firm had informed him that it was a world-wide custom in the coal trade for the consignees to have the option of taking delivery of coal by weighment or on a 2 per cent. allowance on the bill of lading quantity in lieu of weighment.

The Collector intimated that it was suggested to him that the Customs Department should similarly assess duty on the weighed out quantity or on the bill of lading quantity less a wastage allowance of two per cent. and desired to know whether the Committee endorsed the statement as to the existence of the trade custom referred to, and would be prepared to recommend the granting by the Customs Department with the sanction of the Government of a wastage allowance of two per cent. for the purpose of assessing duty.

In reply the Committee stated that the trade custom, to which the Collector referred, did exist and that they saw no objection to the Collector acting in accordance therewith. *(Appendix* N-2.)

---

## GOODS CLASSIFICATION COMMITTEE.

*(See Report* 1915, *pp.* 68, 346).

The Indian Railway Conference Association informed the Chamber in July 1917 that the next meeting of the Goods Classification Committee would be held at Poona on 23rd August and requested to be informed of any subjects which the Chamber might wish the said Committee to consider.

All members of the Chamber were duly circularised and asked to send in to the Committee any suggestions that they were desirous of putting before the Goods Classification Committee.

Two replies were received, one suggesting the reclassification of rectified spirit, pure and methylated, and the other drawing attention to the fact that certain railways had not accepted the recommendation of the Goods Classification Committee that oils in wooden barrels might be accepted for shipment at Railway Risk without the execution of any risk note provided the barrels were sound.

Extracts from the above letters were duly passed on to the Indian Railway Conference Association, from whom a reply was subsequently received stating that the proposals for the reclassification of the alcohol entries in the general classification of the goods were received too late for the Committee to go into the question fully at its recent meeting and the question had therefore been noted for consideration at the next meeting.

With regard to the question of oil being accepted in wooden barrels for carriage at Railway Risk, it was stated that all railways had accepted the revised packing condition recommended by the Goods Classification Committee. It was suggested that if any railway was still objecting to accept oil in sound wooden barrels at Railway Risk, the Traffic Manager of the line concerned should be addressed. (*Appendix O-1.*)

## THE INDIAN RAILWAYS ACT.

The Railway Board enquired as to whether the Chamber had any suggestions to put forward in connection with the amendment of the Indian Railways Act, and asked to be

informed also whether any defects in the Act had been brought to the notice of the Chamber, so that the Government of India might consider and if necessary remedy them.

The Committee replied that they had no suggestions to put forward in this connection. (*Appendix O-2.*)

## BOMBAY PORT TRUST RAILWAY.

### CARRIAGE OF GOODS AT OWNER'S RISK AS TO NUMBER OF PACKAGES.

The Bombay Government enquired whether the Chamber had any objection to the introduction by the Bombay Port Trust Railway of an alternative rate and system of booking goods from the Port Trust Depots to the Docks at the absolute risk of the owners of the goods both as to condition thereof and as to the number of packages.

It was pointed out that it had been found that a great many mistakes, both as to excesses and as to shortages, were made in tallying goods into wagons, even when tallied by both the owners and the Railway; that there was no suggestion of loss or theft while in transit, the journey being only half an hour; and that the duplicate tally clerks were waste of money.

The question of condition was provided for under Risk Note Form "B", but this expressly excluded the loss of a package under certain conditions, and in practice Railways had generally not taken Form "B" as exempting them from responsibility for the loss of a package. It did not therefore appear to the Port Trust that Form "B" by itself would answer the purpose. They proposed therefore to print the special conditions on the Consignment Note and Railway Receipt and in the Goods Tariff of the Railway, and submitted copies of the proposed documents for approval.

The Committee in reply stated that they had no objection to the introduction of the new system. (*Appendix* **O-3.**)

## ENGLISH MAIL SERVICE.

A telegram was received on the 12th May 1917 from the Commerce and Industry Department of the Government of India intimating that Government had decided in consultation with the Secretary of State for India to have a fortnightly instead of a weekly English Mail Service to commence at the beginning of June from England and probably a month later from India. It was stated that this measure had been decided upon in accordance with the general policy of economising the use of British shipping throughout the world.

## LASCAR AND ENGINE ROOM CREWS.

(*See Report* 1916, *pp.* 54, 326.)

As will be seen from the Chamber's annual report for 1916, pp. 55, the Government of India in replying to the Chamber's representation regarding the employment in Mesopotamia by the Royal Indian Marine of Lascars and Firemen, stated that instructions had been issued to the Officers responsible for the recruitment of dockyard and marine ratings for the Inland Water Transport Service in Mesopotamia not to engage sea-going lascars for the purpose.

It was, however, brought to the notice of the Committee that in spite of the instructions from the Government of India such lascars and firemen were still being recruited for Mesopotamia and that the position in Bombay had again become precarious.

The Committee accordingly addressed the Commerce and Industry Department of the Government of India on the 10th

May 1917 and requested that, as the matter was of great urgency, orders might be issued at the earliest possible moment to all recruiting depots, not to engage marine and engine room crews for unskilled labour on shore in Mesopotamia or elsewhere, otherwise the provision of crews for ships at this port would become almost impossible and very serious delays to shipping would result.

On the 18th May, the Committee again addressed the Commerce and Industry Department of the Government of India and stated that on the date they sent their previous letter a notice appeared in the "Times of India" intimating that it had been decided to raise a labour corps for service in France from the Bombay Presidency. The Committee pointed out the very serious consequences which would result from this proposed recruitment and stated that there was already in this city a scarcity of labour and it was only with great difficulty that labour could be secured for the requirements of the docks, the railways, and the factories. Any further depletion of the labour supply would very seriously affect the docks and the railways resulting in delays to shipping and increased congestion in railway transport. It was asserted that the serious nature of such delay and congestion required no demonstration and that the proposed recruitment would also interfere with the engineering, shipbuilding and repairing trades, the majority of which were engaged on Government work and with the spinning and weaving mills many of which also hold contracts from Government.

It was pointed out that, as the bulk of the labour in Bombay was drawn from up-country, recruitment in the districts from which the labour came would be as harmful as recruitment in the island of Bombay. The Committee therefore protested against the proposal to raise a corps from the

Bombay Presidency and requested that the required labour should be recruited in districts from which it could be drawn with less interference with work of national importance.

The Committee also enquired whether Government had considered the possibility of employing Turkish prisoners of war on the railways or in the docks under suitable military control.

In reply the Government of India stated that they regretted they were unable to accede to the request made by the Committee that no labour corps should be recruited in the Bombay Presidency. They fully recognised, however, the great importance of keeping up the work and industries of Bombay City and in particular of avoiding, so far as may be possible, any diversion of labour from works connected with the prosecution of the war. The Government of India added that they did not consider it advisable to employ Turkish prisoners of war on the railways or in the docks in Bombay. (*Appendix* P.)

## GENERAL AVERAGE.

The Committee were addressed in June 1917 by a member in regard to the question of the General Average Deposits leviable by steamers. It was stated that the steamers claimed the right to levy any deposit they might choose and to enforce same by stopping delivery unless such deposit was paid by consignees. The amounts levied were, it was contended, practically always very excessive and there were invariably refunds to be made. It was understood that, in law, Insurance Companies were not bound to refund General Average Deposits, but only to settle their liability as proved under the General Average statement when that statement

was ready, but as a matter of custom Companies and Underwriters refund Deposits to their Assured on having General Average Deposit Receipts, duly endorsed by the payee, handed over to them.

A specific instance was quoted in which it appeared that against sacrifices amounting to some Rs. 9,000, Rs. 1,65,000 had been collected.

The member contended that when General Average Deposits were called for—

(1) Details should always be given of the sacrifices which led to the General Average being called for and their monetary value ;

(2) That, as freight and steamer were liable to any General Average in proportion to the cargo, the steamer agents should furnish the estimated value of the steamer and freight on which they would have to contribute in proportion with cargo.

It was suggested that some general rules should be laid down as these would be to the advantage of trade and would lead to much more harmonious working between steamship owners and the Insurance Companies and Underwriters than was possible at the moment.

The question was very fully discussed by the Shipping and Exports Sub-Committee and the General Committee of the Chamber, and as a result it was suggested that the member might address the Bombay Underwriters' Association with a view to a set of rules being drawn up in the general interests. If these rules were based upon a correct interpretation of the law, the Committee on behalf of the Chamber would be prepared to endorse them and importers would then have something to guide them when confronted with unreasonable General Average Bonds. (*Appendix* Q.)

## ADEN PORT DUES.

The Aden Chamber of Commerce forwarded to this Chamber a copy of a letter they had addressed to the Government of India requesting that the Indian Ports Act be amended so as to allow of Port Dues being charged to merchant vessels in the employ of Government and suggested that this Chamber might address the local Government in the matter if conditions similar to those prevailing at Aden obtained at Bombay.

In addressing the local Government on the subject the Committee stated they understood that the question was considered by the Bombay Port Trustees soon after the declaration of war, but it was decided, in view of the large revenue which the Port Trust was receiving for other Government work, that it was not necessary to take up the question of the exemption from Port Dues of vessels in Government employ. The Committee pointed out that an important point of principle was involved in the representation from the Aden Chamber. They added that they saw no reason why merchant vessels should be compelled to pay enhanced dues in order that vessels in Government employ should be exempt. The payment of dues by Government vessels, they contended, fall eventually on the general body of taxpayers and the Committee submitted that it was inequitable that a small section of the public should have to pay more in order that the general body should pay less. The Committee further pointed out that the reason why Bombay had not been affected was the purely fortuitous one that the local Port Trust happened to be deriving a large revenue from other Government work but this, it was submitted, did not affect the principle involved.

The Committee therefore supported the representation from the Aden Chamber and expressed a hope that it would receive the favourable consideration of Government. (*Appendix* R-1.)

## DISCHARGE OF STEAMERS AT THE DOCKS.

(*See Report* 1916, *pp.* 62, 372.)

It will be seen from the Report for 1916 that the Committee of the Chamber in replying to the Bombay Government in regard to the question whether an economy in tonnage by the more rapid discharge and loading of vessels in the port could not be effected, stated that in their opinion the delays in loading and discharging steamers did not take place through any default of owners or charterers but were due to

(*a*) insufficient quantity and poor quality of the labour available at the docks, and

(*b*) imperfections in the Port Trust Railway system.

The Port Trust in addressing Government on the subject took exception to the Chamber's remarks in this connection and in forwarding to the Chamber a copy of the above letter requested that in view of the facts placed by them before Government and in justice to the Port Trust Officers concerned the Chamber's previous letter might be withdrawn or modified.

In replying to the Port Trust the Committee stated that with regard to the Chamber's remarks that the delays in loading and unloading at the docks were due to the insufficient quantity and poor quality of the labour available, they felt that the balance of evidence was in favour of the statement that the labour was not always satisfactory in either quality or quantity, particularly the former and this fact was practically admitted by the Port Trust in their letter, dated 10th November 1916, to Messrs. Turner Morrison & Co., Limited, *re* the S. S. "Dara." The Committee stated that they did not suggest that the Port Trust authorities were in any way responsible for the shortcomings of the available

labour and there was no suggestion to this effect in their letter to the Bombay Government. In the opinion of the Committee the Port Trust were merely suffering from what was an almost universal cause of complaint among large employers of labour in Bombay.

With regard to the Chamber's criticism on the working of the Port Trust Railway, it appeared that the information supplied to the Committee, on which these criticisms were based, was inaccurate and that the specific complaints made were without foundation in fact. Under the circumstances the Committee withdrew their remarks in this connection and expressed their regret that such criticisms were advanced. It was added that a copy of the Committee's letter was being sent to the Bombay Government and they hoped that this explanation would remove any resentment that might have been aroused by their previous letter. (*Appendix* R-2.)

---

## WEATHER WORKING DAYS.

The following days were declared during the monsoon months of 1917, by the Committee of the Chamber, to be Non-Weather Working and Half Weather Working days respectively for steamers in the Docks :—

Monday, 11th June, Half Weather Working Day.
Tuesday, 26th June, Half Weather Working Day.
Monday, 16th July, Non-Weather Working Day.
Saturday, 21st July, Non-Weather Working Day.
Wednesday, 22nd August, Half Weather Working Day.
Thursday, 23rd August, Non-Weather Working Day.
Friday, 24th August, Non-Weather Working Day.
Saturday, 25th August, Non-Weather Working Day.
Monday, 27th August, Half Weather Working Day.

Tuesday, 28th August, Non-Weather Working Day.
Wednesday, 29th August, Half Weather Working Day.
Thursday, 30th August, Non-Weather Working Day.
Monday, 3rd September, Half Weather Working Day.
Thursday, 20th September, Half Weather Working Day.
Thursday, 4th October, Non-Weather Working Day.
Friday, 5th October, Non-Weather Working Day.
Friday, 26th October, Half Weather Working Day.

## THE SETTING IN OR BURSTING OF THE MONSOON.

(*See Report* 1916, *page* 77.)

The Government Meteorologist informed the Committee that the Monsoon set in on the Malabar Coast this year on the 20th May.

## ESTABLISHMENT OF A PERMANENT COTTON COMMITTEE IN LONDON.

The Bombay Government forwarded to the Chamber a copy of a letter that they had received from the Government of India in connection with the establishment of a Permanent Cotton Committee in England. It was stated that as constituted the Committee would include representatives of the interests affected, that is to say, the Government of India, Egypt and the Colonies and Dependencies concerned; the trades involved both in the United Kingdom and in India—Cotton merchants, cotton spinners, manufacturers and dyers; the British Cotton Growing Association and at least one Botanist who had devoted special attention to the growth of cotton. The primary object of the Committee which was not vested with any powers of control, was to assist in the development of the cotton resources of the Empire. Keeping in touch, as it would, with work in progress connected with the growing

handling and marketing of cotton, it would become a clearing house of information which would be of great practical assistance, to the various Governments whose discretion in deciding the extent to which and the manner in which development should proceed, would remain unfettered.

The Chamber was requested to suggest the name of any gentleman or gentlemen who would be suitable to be nominated to the Committee. In compliance with the above request the Committee submitted the name of Mr. N. S. Glazebrook formerly of Bombay but who is now resident in England.

Mr. Glazebrook subsequently accepted the Committee's invitation. (*Appendix* .)

---

## TRADE DESCRIPTION OF "BERLIN WOOL."

The London Chamber of Commerce in June 1917 informed this Chamber that at a meeting of the Textile Trade Section of that Chamber, a resolution was passed expressing the opinion that the use of the name "Berlin Wool" should be discontinued and a standard name adopted, and a Committee was appointed to confer with other Chambers of Commerce and Associations and the Manufacturers and Consumers specially concerned, with the object of agreeing, if possible, upon a satisfactory name for this article.

The Committee then appointed subsequently met and agreed upon the following recommendation which was reported to and adopted by the Textile Section of the London Chamber at a meeting held on the 27th April 1917.

"That in the opinion of this Committee it is not advis-
"able to adopt a uniform name in substitution for the phrase
"'Berlin Wool,' and the Committee recommend that the

"use of the word 'Berlin' in this connection should be "discontinued as a description of the article, but that the "words 'formerly known as Berlin wool' may be added "in small type to any other name or names which the "various manufacturers and merchants may decide to adopt. "In order to allow the existing stocks to be disposed of "without unnecessary expense, such stocks can be sold with-"out alteration of labels, but after that the word 'Berlin' "shall not be used on either labels, invoices, lists, books, or "circulars."

It was further stated that the attention of the "Trade Misdescription" Committee of the London Chamber had been called to a sample fabric glove which had been submitted to Members of the Chamber interested in trade with Australia, as of Swiss manufacture, the glove being marked "Cotton Suede," "made in Switzerland." Doubts, however, were raised as to the correctness of this description, and the glove was examined by expert Members of the Committee who expressed the definite opinion that the fabric material was undoubtedly of enemy (German) origin but that possibly it had been made up by German operatives employed in Switzerland. The material being of enemy origin and constituting more that 25 per cent. of the value of the article, this glove could not be regarded as other than of enemy origin, and therefore should not be admitted into any portion of the British Dominions and Colonies.

The Committee therefore asked this Chamber to advise its members to adopt caution in the purchase of textile articles alleged to be of neutral origin notably either Swiss or Dutch.

Copies of the above communication from the London Chamber were duly circulated among all Members of this Chamber for their information. (*Appendix* T.)

## IMPORTED RUBBER INSULATED COPPER WIRE AND CABLES.

The Bombay Fire Insurance Association forwarded to the Committee a copy of a letter they had addressed to the local Government in connection with the large amount of rubber insulated copper wire and cables of foreign make, that was being imported into the country without having any labels sealed on to the wires stating the grade and insulation resistance, as was the practice with British Manufacturers. The Fire Insurance Association asked the Chamber's assistance in getting the necessary legislation introduced with a view to making it compulsory for Cable Manufacturers to apply labels to all imported rubber insulated copper wire and cables, the labels to be properly sealed on and to contain the maker's name, the grade and the insulation resistance.

After consulting members of the Chamber interested in the trade the Committee addressed the Bombay Government in support of the representation from the Bombay Fire Insurance Association. The Committee at the same time drew the attention of Government to the fact that the Indian market had been flooded recently with a large quantity of Japanese wire bearing labels which were a distinct imitation of the labels used by the members of the Cable Makers' Association in England. The Committee stated that it was reasonable to suppose, from the similarity of the two labels, that purchasers would assume that the Japanese Manufacturer was a member of the Cable Makers' Association. This, it was felt, should not be permitted, especially as the Japanese wire was frequently of most inferior quality.

At a later date a further letter was received from the Bombay Fire Insurance Association forwarding a copy of a letter which that body had addressed to the Government

of Bombay pointing out that in England the principal British Cable Manufacturers, in addition to the use of sealed printed labels, have adopted the more modern method of printing the name of the manufacturer on the inner side of the taping on wires and cables and also utilising an identification thread which is underneath the braiding. The Bombay Fire Insurance Association suggested that Government should make these methods of identification compulsory.

In addressing the Government of Bombay on the subject the Committee supported the view of the Bombay Fire Insurance Association and expressed a hope that the matter would receive early consideration.

The Bombay Government in replying to the Chamber's representations stated that the Government of India, to whom the representations were referred for orders had, after a careful consideration of the matter, arrived at the following conclusions. They considered that, from the point of view of the customs and merchandise marks laws, there was no necessity for any legislation on the lines proposed. They were also of opinion that no strong case had been made out for the suggested legislation on the ground of public safety. Obviously the proper remedy lay with the buyer, and, so far as the quality of wire and cables was concerned, the Insurance Companies could also solve the problem by refusing to accept insurance in the case of any installation containing wire and cables incapable of identification. In cases in which any trade marks were counterfeited, it was open to the parties aggrieved to institute proceedings in a Court of Law, and the Customs Authorities could detain the goods for a reasonable period on an indemnity bond being furnished. In these circumstances the Government of India regretted that they were unable to accept the suggestions made by the Chamber

It was added that the next Conference of Electrical Engineers and Inspectors would be held in Bombay in the ensuing cold weather, and that should the Chamber wish to bring the matter before the Conference with a view to considering the remedial measures necessary, arrangements should be made in consultation with the Electrical Adviser to the Government of India, to send delegates to the Conference.

Copies of the above letter were circulated among members interested who were asked to inform the Committee whether they would avail themselves of the opportunity offered of placing the matter before the Conference of Electrical Engineers and Inspectors.

Several replies were received and two members agreed to send representatives for the purpose of placing their views before the Conference which however met in Calcutta instead of as originally intended in Bombay. (*Appendix* U.)

## PRIORITY CERTIFICATES.

On the 10th January 1917, the Government of Bombay issued a Press Communique to the effect that considerable uncertainty appeared to exist as to the method in which applications should be made by firms or persons who require priority treatment for orders which they had placed in the United Kingdom for stores and plant from firms controlled by the Ministry of Munitions. It was pointed out that these applications should, in all cases, whether the firm was represented in the United Kingdom or not, be made, in the first instance either to the Local Government or Administration, or if they were directly concerned with the order in question, to the Agent of the Railway Company or Head of an Imperial Department. If the replies to the questions asked on the prescribed form

were satisfactory and were found on enquiry to be correct, the Local Government would deal finally with the application, consulting if necessary, commercial opinion or officers of Government concerned with the industry in question. The Local Government would then endorse their recommendation on the form and return it to the applicants at the address stated for submission direct to the Ministry of Munitions. In all cases of doubt, however, or where it appeared that the application was not correctly covered by the definition in Note (1) on the form, the application would be forwarded to the Government of India with the remarks of the Local Government, and the same procedure would be followed in cases where the prescribed form was not employed and an application was made for priority for materials which were to be used on extensions of works or additional operations.

At a later date the Government of Bombay informed the Chamber that they proposed to appoint a local committee at Bombay to advise them on applications made by firms and individuals in the Bombay Presidency (excluding Sind) for priority in the supply of stores and plant ordered from the United Kingdom. The Chamber was requested to communicate to Government the name of the representative whom they wished to nominate on the proposed Committee.

The Committee duly submitted the name of Mr. H. P. Heblethwaite to represent them on the proposed Advisory Committee.

At the end of January 1917, the Collector of Bombay asked for the views of the Chamber in connection with applications for assistance for securing supplies from the United Kingdom of materials required for the bazar traders.

* * *

In reply the Committee stated that they felt that some consideration should be shown in this matter for the bazar demand but it was difficult to suggest ways and means of effecting it in practice. They did not consider that the suggestion to appoint one firm as general receiver was practicable and submitted that perhaps the best course to pursue would be to lay the onus on each applicant of furnishing some evidence of his normal turnover in each article and on his doing so, to allow him the agreed percentage.

On the 13th February 1917, the Bombay Government issued a Press Communique to the effect that the Secretary of State for India had intimated that ordinary demands for materials and stores other than those for urgent requirement for a specific purpose, could not receive priority unless it was authoritatively stated on all indents that demands had been kept down to a bare minimum sufficient only to meet essential maintenance purposes and that definite purposes for which supplies requiring priority certificate were needed must be stated and explicit reasons given for requiring urgency supplies.

The Committee informed the Munitions Board on 22nd May 1917 that representations had been received from some of the members of this Chamber as to the serious consequences which would ensue if the present rules regarding the treatment of applications for priority certificates to replenish stocks be rigidly enforced in all cases. The Committee understood that the existing rules had been framed by the Munitions Department in consultation with the Ministry of Munitions in England, and they fully realized that consideration of the general national interests must outweigh all other considerations and that in such a matter as this there might well be reasons of which they could not be fully cognisant, which made the present rules necessary

whatever their local consequences might be. They did not wish, therefore, to be understood as making a protest against the rules or as expressing any opinion as to their expediency.

The Committee conceived it their duty, however, to represent to the Munitions Board what the local consequences would be so that that Board and the Ministry of Munitions might have all the facts before them. It was understood that under the present rules applications for priority certificates to replenish stocks could, under no circumstances, be recommended. In so far as stocks of articles required for use in factories were concerned, there seemed no reason to take any objection to the rule, since factories could estimate their future requirements with approximate accuracy and could give an indent for those requirements to the importing firm. But in the case of articles used by Government departments and railways the circumstances were different. The Committee understood that Government departments and railways might only buy their requirements locally from stocks held in the country and might not give indents for future requirements to importing firms. It followed therefore that under the present rules it was impossible for a firm, when it sold existing stocks of British-made goods to a Government department or a railway, to obtain fresh supplies of those goods to replace the sales, and it was in this connection that serious consequences were apprehended.

It was pointed out that there were in this city several firms, whose principal business was the import and sale of British machinery, spare parts, machinery stores and other similar goods. A very considerable portion of their business had in the past been done with Government departments and railways, and recently such stocks as they held had been eagerly bought by Government and the railways. If

they were unable to obtain any fresh supplies to replace these stocks, the effect would be the virtual cessation of their business during the war. The consequences, as far as these firms were concerned, would not however be limited to the duration of the war. If the import of British goods be brought to a standstill, the opportunity to supplant them would not be lost by neutrals and others. The competition of foreign manufacturers with British manufacturers in this trade was, under natural conditions, sufficiently severe and if the trade be forced, during the war, into foreign channels and the leading importers of British goods crippled by the temporary cessation of their business, it was apprehended that the very greatest difficulty would be experienced in recapturing the lost trade after the war.

Lastly, it had been represented to the Committee that the resultant depletion of stocks might have serious consequences for the Government departments and the railways concerned. The intention, it was understood, was that Government departments and railways, when they could not obtain their requirements locally ex-stocks should indent for their requirements direct through the India Office. Experience showed, however, that it was not always possible for so large a consumer as a railway or a Government department to foresee for months ahead their exact requirements of all stores. This difficulty was aggravated under present circumstances by the great delays which took place in the manufacture and shipment of goods and the consequent uncertainty as to when the supplies indented for would arrive. The difficulty, moreover, was particularly great in the case of goods required by the military and naval departments, as their needs varied greatly and were therefore the more difficult to anticipate by indent. There was good reason to believe, therefore, that the existence of

reasonable : stocks in this country was essential for the needs of the various departments of Government and the Railways and, in this connection, a copy of a letter received from a member was attached, in which certain specific instances were quoted.

The Committee requested, therefore, that the Munitions Board and the Ministry of Munitions would give very careful consideration to the consequences which were apprehended from a rigid adherence to the present rules and would endeavour to modify those rules to some extent if it could be done without injury to paramount national interests.

In reply the Munitions Board stated that the principal objection to the laying in of stocks in anticipation of demands other than those which could be precisely foretold is that this resulted, in the aggregate, in large quantities of articles lying idle in the form of numerous local reserves, thus necessarily involving waste, both of expert manpower at Home, and the locking up of material much of which was in urgent demand to meet immediate necessities in other quarters.

Keeping in view the necessity of curtailing stocks as rigidly as possible, it had been decided that future Government and railway orders for articles not obtainable in India must be obtained direct from the United Kingdom, each case being strictly supervised by the Ministry of Munitions. It was obviously better, when an indent must be sent Home, that it should be sent in such circumstances as would enable it to be dealt with, without further reference, as a definite and approved demand rather than that firms should endeavour to anticipate probable Government requirements and go through the complicated procedure necessary for obtaining the articles.

Although Government Department have in the past purchased from dealers' stocks, it did not follow that similar orders would be placed, in view of the rapidly increasing tension at Home. In any case Government would not be justified in permitting such demands to be prejudged by supporting the importation of goods except for a specific case of recognised public importance.

It must be admitted, Government stated, that in these circumstances, there was every prospect of a considerable falling off of the business of those in India who had hitherto supplied Government and railway requirements to a considerable extent from locally held resources. Nothing but the most urgent necessity in larger Imperial interests could force the Government of India to regard so abrupt a modification of trade conditions as being inevitable but in existing circumstances, it could only be looked upon as one of the regrettable consequences of the war.

In regard to the Committee's contention that not only would this loss of business, serious in itself, occur during the period of the war, but that it might be of a lasting character owing to the possibility of the trade thus lost to British firms falling into the hands of neutrals and others, who would thus establish a permanent connection, the Munitions Board stated that it appeared unquestionably true that the present difficulties of British traders would be utilized as far as possible by neutral merchants for the establishment of competitive business, but it was not quite clear to Government how this difficulty could assume very serious proportions, or the trade thus established inevitably become a permanency seeing that both the Government and the Railways under them would undoubtedly on the return of normal conditions naturally make their demands from British sources.

The Government of India considered that the fears expressed by this Chamber might be entertained with more probability of justification in connection with other supplies than those directly referred to by the Chamber and they drew attention to the resolutions of the Imperial War Conference on the subject of trade within the Empire after the war. To the measures which might be expected to arise from these resolutions, must be confided the great issue of the re-establishment of British trade in its former markets in India, as well as the further question of its development.

In conclusion the Munitions Board stated that the Chamber rightly understood that the whole question of priority procedure was one which had been carefully examined in consultation with the Ministry of Munitions, and while the Government felt assured that the views which they had expressed were in accordance with the intentions of the Home authorities, they were anxious that the fullest consideration should be extended to such representations as that which the Chamber had submitted, and stated that copies of the correspondence would therefore be sent to the Ministry of Munitions with an expression of hope that, if they could see their way to approve a less restrictive attitude, the fact might be communicated to the Government of India.

It was brought to the notice of the Committee, in July 1917 that the Indian Munitions Board had refused to recommend priority in the case of motor accessories on the ground that the importation thereof was prohibited. The Committee accordingly addressed the Munitions Board and submitted that the matter required reconsideration in view of the very definite assurance from the Government of India, Department of Commerce and Industry, contained in a letter, dated 28th February 1917, to a member of the Chamber. In this letter it was stated that Collectors of Customs were able

to grant licenses freely in the case of imports of accessories and that it was not intended that any difficulty should be raised where these accessories were required for the purpose of ordinary trade repairs.

The Committee fully appreciated the necessity for the prohibition of the import of motor cars and component parts thereof, if the latter were being assembled in India with a view to the construction of new cars, but it was felt that such accessories as might be required to keep in running order the motor cars that were already in this country, were indispensable and as such should receive a recommendation for priority from the Munitions Board.

In reply the Munitions Board stated that they recognised that private motor vehicles, were of industrial value, and might be, to some extent, a military asset. Under these circumstances the Board were prepared to consider, on their merits, applications for priority assistance in obtaining supplies of such spare parts or accessories as were essential for the *bona fide* maintenance of existing cars and which were not intended for assembling into new cars.

The following letter, dated 13th August 1917, was received by the Chairman of the Priority Committee at Bombay from the Secretary, Indian Munitions Board, and a copy was forwarded to the Chamber for information :—

"Several applications for priority assistance in importing pickers have recently been returned with recommendations that the applicants be advised to obtain pickers made in the country from Ahmedabad or from the Chrome Leather Company, Pallavaram, Madras. It may prove to be the case that the supply of pickers from the above firms will be insufficient to meet all demands, and if local manufacture is not developed as suggested below it will, in consequence,

be necessary to recommend priority assistance to some extent in order that the requirements of the cotton trade may be met. The question of the supply of pickers has however recently been taken up in Bengal in connection with the jute mills, and the Board is informed that pickers are now being made by a firm in Calcutta which have successfully met the requirements of the jute mills. In view of the urgent necessity of replacing imported materials by locally manufactured articles the Board would be glad if your committee would bring to the notice of local manufacturers the position with regard to pickers and appreciating this may, and no doubt will be equally successful, as has been the case at other places in India, in producing a serviceable article. India produces all the raw material, and enterprise and experiment are only apparently necessary to develop an important industry. The Controller of Munitions, Bengal Circle, will be pleased to give you details of the experiments made in Calcutta and help in any other way you require." (*Appendix* V.)

## COTTON MARKETING, MIXING, ETC.

The Bombay Government forwarded to the Chamber a copy of the Proceedings of a Conference that was held at Lyallpur on the 3rd, 4th, and 5th April 1917, for the purpose of discussing questions connected with cotton marketing, mixing, ginning, etc. The full report of the proceedings will be found in *Appendix* W-1.

## ADULTERATION OF INDIAN PRODUCE BEFORE EXPORT.

(*See Reports* 1906, *pp.* 96, 105; 1913, *pp.* 109, 110, 687, 693; 1916, *pp.* 72, 394.)

A letter was received from the Government of India intimating that they viewed with grave concern the

prevalence of the practice of adulterating Indian produce before export. The subject was, of course, one which had frequently been brought to public notice, and in the case of some specified commodities had received the careful consideration of Government on more than one occasion. In respect of a few products, it might perhaps be asserted with reason that an improvement had in the past few years been effected but the Government of India were doubtful whether such an assertion could be made generally. They were of opinion that, on the whole, the reverse was the case. Cotton was still watered; jute was still watered; groundnuts, hides, indigo, oils were freely adulterated; this at least was common knowledge. Government considered it unnecessary to dilate on the loss to Indian trade which this practice of adulteration must involve, but it appeared to the Government of India to be specially important at the present time to endeavour to focus attention on the matter. It seemed reasonable to suppose that the present war would be followed by a period of keen competition among industrial nations for materials of all descriptions and for products which India should be in a specially favourable position to supply. But it could not be expected that India would be able to capture and retain the extended markets which should fall to her share, if steps were not taken to improve the reputation of some of her products. The Government of India therefore addressed the Chamber on the subject with a view to eliciting suggestions for a remedy to what was unquestionably a serious injury to Indian trade.

The following is a brief summary of the action which had been taken by the Government of India on various representations which had been made to them in the past.

*Wheat.*—After consulting Local Governments and Chambers of Commerce, a Resolution was issued by the Govern-

ment of India in November 1906, announcing that "if buyers of Indian wheat desire to obtain regular supplies containing not more than 2 per cent. of impurities (that term covering all foreign matter other than food-grains), the mass of Indian shipments can be made on that basis." His Majesty's Secretary of State for India was, at the same time, asked to make a similar announcement for the information of merchants and millers in the United Kingdom. As a result of the action taken the Corn Trade Association in the United Kingdom in conjunction with the milling trade, drew up in 1907 a new form of contract for the purchase of Indian wheat on a clean basis and the Government of India had not received any further complaints on the subject since. The position was now believed to be fairly satisfactory and what used to be a gross scandal had been, at any rate partially, removed. It may be added that the Royal Commission on Wheat Supplies was now purchasing all grains, including barley, gram and maize, on a pure basis and it was suggested that this basis might be generally adopted.

*Cotton.*—Complaints regarding the fraudulent damping and mixing of cotton had been made on several occasions by the International Federation of Master Cotton Spinners but the Government of India had held that no intervention on the part of Government was desirable and that the matter should be left to unofficial agency to deal with.

*Jute.*—In 1905 the Dundee Chamber of Commerce urged that legislation should be undertaken to prevent the fraudulent watering of jute and the Secretary of State asked for the views of the Government of India on the proposal. The unanimous opinion of the local Governments and local officers consulted was that, although the evil complained of was

great, it was undesirable to legislate for its prevention. This view was accepted by the Government of India and no further action was taken.

*Leather.*—In 1913 the Secretary of State forwarded a representation from the London Chamber of Commerce suggesting that regulations should be made for discouraging the production in India of leather adulterated with barium compounds and for preventing its exportation from India.

The replies received from local Governments and Chambers of Commerce, who were consulted on this suggestion showed that the adulteration of leather with barium compounds was not practised to any appreciable extent in any province. No local Government definitely supported the proposal, and the Secretary of State was informed that there was no necessity for restrictive measures to prevent the adulteration of leather in India; that the introduction of special regulations against the use of barium in the tanning industry and the prohibition of the export of leather containing that adulterant would result in unnecessary harassment to the trade and lead to administrative difficulties and that the true remedy for the malpractice if it existed, lay in action by Government or by the merchants themselves in the United Kingdom. At the same time an offer made by the Government of Madras to inform the principal tanners in that Presidency that the use of barium salts was objected to by the English manufacturers and that any tanner who persisted in this practice ran the risk of losing his export trade, was approved and a circular to this effect was issued by the Collector of Customs, Madras, in February 1914.

*Hemp.*—In 1913 the London Hemp Association pointed out certain defects in the method of preparation of hemp exported from India. They were told in reply that the

remedy for the unsatisfactory quality of much of the hemp exported rested to a great extent with the buyers, and that if a higher price were paid for clean hemp and if hemp which contained impurities were refused, the evil complained of would probably disappear in due course.

*Beeswax.*—In 1915 the Imperial Institute, London, drew attention to the adulteration of Indian beeswax. They pointed out that if a continuous supply of pure beeswax could be obtained, it was probable that the greater part of the Russian beeswax trade which was formerly in the hands of the Germans, would remain permanently in British hands and a steadily increasing industry would result. They suggested that these facts should be brought to the notice of the traders concerned in this country. A copy of the letter from the Imperial Institute was transmitted to all Local Governments and Administrations for communication to local commercial bodies.

The Government of India stated that they had been consistently opposed to any attempt to meet the evil by legislative measures. They had held the view that any such measures would be extremely difficult to carry into effect, would seriously hamper trade, and would probably, in any case, prove ineffectual as a practical remedy. They had maintained the opinion that the proper agency for dealing with these abuses was the trade itself, and that no intervention on the part of Government was desirable. To these views they were still inclined to adhere.

The Government of India added that they would welcome any suggestions on the subject and would be glad to co-operate, if further discussion should show that any action on their part was at once feasible and desirable. It seemed to them, however, more probable that the situation could be

most satisfactorily dealt with without any intervention on the part of Government. If the leading exporting firms of any particular commodity in India would arrange with their leading buyers that the latter should insist on freedom from adulteration, an improvement could probably be more readily effected by this means than by any action on the part of Government. This would seem to be the most fruitful line of attack but it had also been suggested that Chambers of Commerce in India might organise some system of certifying to the purity of products before export. This suggestion seemed worthy of consideration.

The Government of India accordingly enquired whether, in the opinion of the Chamber, any practical measures could be devised to remedy what was an admitted evil.

In replying to the Government of India the Committee stated that generally speaking they were of opinion that Government should continue its existing policy of non-interference. The cogent reasons which had so long weighed with the Government of India in refraining from introducing legislation in connection with the adulteration of cotton, operated equally in regard to the other commodities mentioned in the letter under reply. The Committee submitted that it was a common maxim that a trade adjusted itself to its own peculiar conditions: the evils complained of bringing sooner or later, their own cure, which perhaps was better than costly preventive or prohibitive legislation.

From the point of view of economy of freight space, however, it was possible this policy could no longer be followed. Adulteration generally meant waste of freight space and it might therefore be necessary owing to the present state of affairs, to penalise adulteration. The Committee, however, submitted that the Government of India might, in the first

instance, approach the Home Government with a view to the English Importers' Associations being urged to work their respective businesses on a "clean" basis, in the interest of economy in freight, and also being advised that failing their ability to do so Government might be compelled to penalise adulteration.

The Committee suggested that the contents of Government's letter under reference might, with advantage, be widely circulated through Chambers of Commerce, Government District and Agricultural Officers and particularly through the special Associations in India controlling the trades concerned and the press, both English and Vernacular. The short-sightedness of the policy of those who handled and prepared for export the commodities mentioned should be impressed upon cultivators and others interested and the Committee also suggested that it might be pointed out that it would be to the permanent advantage of India generally if her exports could be established with a good reputation. (*Appendix* W-2.)

## IMPROVEMENT IN HEMP EXPORTED TO THE UNITED KINGDOM.

(*See Report* 1913, pp. 109, 687).

The Bombay Government forwarded to the Chamber for opinion copies of correspondence that had passed between the Home Government and the Government of India in connection with the proposed adoption of measures for ensuring improvements in Hemp exported to the United Kingdom. It was pointed out that Indian hemp could be more thoroughly cleaned before export than was the case at present and that the grading might be controlled by legislation on the lines of the regulations in force in New Zealand and Manilla.

The Government of India stated that they had given their careful consideration to this proposal. They were inclined to think that it was neither practicable nor necessary to have

recourse to legislation in the matter. The Indian hemp crops varied considerably in character while the New Zealand and Manilla crops were more or less uniform, and it would therefore be necessary to prescribe in India an inordinately large number of grades. Moreover, the Government of India understood that the present system by which the buyer relied upon the established private marks of the better known shippers to guarantee him regularity of grading, worked satisfactorily. They were, however, of opinion that it was desirable to discourage the shipment of dusty hemp as far as possible. It was no doubt the case that the dustiness of Indian hemp which was most marked in the grades known to the trade as 'Philibit' and 'Chandausi,' was mainly due to retting in muddy water, and there might be difficulties in improving the facilities for washing the hemp in the districts where it was grown. This subject appeared to the Government of India to merit the consideration of the local departments of agriculture. Probably, however, the most feasible course to adopt would be to encourage the hackling or combing of hemp before export. Before arriving at a definite decision, however, they asked for the views of the Government of Bombay as to the desirability, or otherwise, of taking any special measures to encourage hemp-dressing.

In replying to the Bombay Government the Committee stated that they agreed with the Government of India that it was neither desirable nor practicable to introduce legislation for controlling the grading of Indian hemp. They also agreed that improvement of the facilities for retting the hemp in reasonably clean water, should engage the attention of the Agricultural Departments of the Districts where the dustier hemps were grown.

The Committee were of opinion that every encouragement should be given to the combing of hemp before shipment and

in this connection, stated that the principal encouragement wanted was that the requirements as to the conditions of labour, dust removing apparatus, etc., in combing factories, should be clearly and finally stated and be of a reasonable nature and that local authorities should adopt a sympathetic attitude towards these factories. (*Appendix* W-3.)

## HEMP CONTRACTS.

The London Hemp Association informed the Chamber that with a view to affording shippers greater protection that Association had revised the "unavoidable delay" clause of the Contract for East Indian Hemp.

It was stated that to enable shippers to take advantage of the clause it would be necessary for them to make certain declarations, showing that the Hemp and Freight room were specially allocated to a particular contract and the declaration would need to be certified by an authoritative body at port of shipment.

The Committee was accordingly asked whether this Chamber would be willing to furnish such a certificate if requested to do so.

After consulting Members of the Chamber interested in Hemp, the Committee replied to the London Hemp Association to the effect that they understood the revision of the contract referred to, took place two years ago, but the revised form did not prove acceptable to shippers here and had not been adopted by them. As regards the granting of certificates by the Chamber the Committee stated that they felt there were obvious practical difficulties in the way of certifying that certain Hemp and Freight room had been specially allocated to a particular contract, but an effort would have been made to overcome these difficulties had the

Committee found that there was a general desire on the part of shippers to adopt the revised form.

Subsequently, however, after enquiring from the Bengal Chamber as to the procedure followed by them in granting the certificates required by the London Hemp Association, the Committee decided to grant similar certificates, when required, to shippers of East India Hemp at this end, (*Appendix* X).

## TRADE AFTER THE WAR.

The Government of Bombay forwarded to the Chamber for consideration certain papers in connection with the commercial problems which will require to be dealt with after the termination of the war.

The Report of the Chamber on the papers together with the Report of a Conference of Chambers of Commerce in India that met at Delhi in March 1917 to consider the papers will be printed in full in *Appendix* Y-1.

## INDO-RUSSIAN TRADE.

The Government of India forwarded to the Chamber for information copies of the report of Mr. D. T. Chadwick, I.C.S., and Mr. G. W. Black who had been deputed to enquire into the possibilities of opening up Indian Trade with Russia and asked for the views of the Chamber on the specific suggestions made in the report with a view to the development of direct trade relations between India and Russia.

In replying the Committee emphasized the paramount importance of the provision of direct shipping facilities between Indian and Russian ports; they placed this in the forefront of measures required to encourage and develop trade between Russia and India and without such facilities they believed that no schemes however carefully devised,

would have any very great effect. There was reason to believe however that this subject was receiving careful consideration and that there was a fair prospect of such facilities being provided after the war.

Secondly, the Committee, being strongly of opinion that trade would follow the flag, as had always proved to be the case in the past, were inclined to regard such questions as the formation of a Trade Corporation in India as of subsidiary importance. In this connection it was noticed that a Trade Corporation was being projected in England with a Capital of £ 10 millions and a wide memorandum. If this developed commercial relations between Great Britain and Russia it might be presumed that London would play a greater part in the financial transactions between Russia and other countries than in the past. The effect of this would be to undermine Germany's position as an intermediary in Russia's foreign trade. At the same time the Committee fully realised the great weight which must attach to the considered opinion of two experienced men, such as the writers of the report, who had carried out an investigation on the spot. Since therefore these gentlemen were of opinion that a good opening existed for the establishment of a medium of direct negotiation between Russia and India and that that medium should take the form of a special Corporation comprising the leading export houses in India, the Committee considered that the suggestion deserved most careful consideration by the commercial community.

There were undoubtedly several great difficulties of a practical nature to be overcome in the formation and working of such a Corporation, but the Committee did not think that any useful purpose would be served by going into these in detail at the present stage. If the general scheme commended itself to those principally interested, the question of

overcoming the practical difficulties could be threshed out among the various interests concerned. The first step was to ascertain whether the houses connected with the export of these commodities for which good openings were said to exist, were prepared to join the proposed Corporations. The principal article of export from India to Russia was tea, but as this was already an established and apparently flourishing trade it was anticipated in the Report that the proposed scheme would not attract the tea exporters. This anticipation was probably correct but it need not of itself prevent the carrying out of the project. The next most promising openings appeared to be for jute, coprah, ground nuts and bees-wax. In none of these articles were the exporters of this port largely interested and the Committee felt that the deciding factor would be the attitude towards the proposed Corporation adopted by the principal exporters of these articles. For Bombay exporters the report did not hold out any great prospects and the Committee therefore preferred to await the verdict of those more largely concerned in the anticipated trade before expressing any definite opinion. The Committee were anxious to co-operate in any practicable scheme for fostering direct trade relations with Russia. They stated they had no doubt that if the leading exporters of jute, coprah and ground nuts viewed this scheme favourably, Bombay exporters would approach it with an open mind (*Appendix* Y-2.)

## INDO-FRENCH TRADE.

The Government of India forwarded to the Chamber for information copies of the report of Messrs. Chadwick and Black on Indo-French Trade.

The Committee had no remarks to offer on the report. (*Appendix* Y-3.)

## EXHIBITIONS.

Papers in connection with the following Exhibitions and Fairs were received during the year and were made available to members :—

British Industries Fairs, London and Glasgow, February 26th to March 10th, 1917.

Exhibition of Foods and Household Requisites of Indian Production, Bombay, 1917.

Madras Exhibition of Indian Arts and Industries, 1917-18.

## THE "HOLI" HOLIDAY.

The attention of the Committee was drawn to the fact that labour at the Docks was unobtainable for loading ships on the 9th March 1917, which was the second day of the Holi festival, whereas on the 8th idem, the day that was gazetted as a public holiday by Government and also declared a Charter Party Holiday by the Committee of the Chamber, labour was freely forthcoming.

The Committee accordingly addressed the Government of Bombay in the matter and requested Government to consider the desirability of fixing the second day of Holi as a public holiday under the Negotiable Instruments Act as was formerly done.

Government agreed to the above suggestion and stated that in future the 2nd day of the "Holi" festival would be notified as a Public Holiday under the Negotiable Instruments Act. (*Appendix* Z.)

## REFERENCES TO THE CHAMBER.

### Discharge of Timber.

(*See Report* 1911, *page* 79.)

An enquiry was received from a member as to what was considered by the Chamber to be a fair day's work for a steamer discharging cut logs, measuring 40 to 70 feet in length, sleepers and planks and bundles of planks. In reply the Committee stated that, in their opinion, for the descriptions of timber mentioned, about 250 tons would be considered a fair day's work for a steamer.

# RAINFALL AT BOMBAY, 1843 to 1917.

The following statement, showing the Rainfall registered at the Colaba Observatory, Bombay, for each month, during the years 1843 to 1917, is published for the information of members:—

| Year. | January. | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. | Annual Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843 | .. | .. | .. | .. | 0·15 | 7·61 | 20·62 | 17·70 | 8·39 | 0·77 | .. | .. | 55·24 |
| 1844 | 0·06 | 0·33 | .. | .. | .. | 18·58 | 29·23 | 5·91 | 8·05 | 0·40 | .. | 0·16 | 62·71 |
| 1845 | .. | .. | .. | .. | .. | 17·85 | 18·07 | 9·54 | 8·33 | .. | .. | .. | 54·12 |
| 1846 | .. | .. | .. | .. | .. | 26·41 | 33·19 | 6·65 | 6·85 | 1·03 | .. | .. | 73·93 |
| 1847 | 0·09 | 0·02 | .. | 0·31 | 1·40 | 37·58 | 16·46 | 8·68 | 5·68 | 0·28 | 5·53 | .. | 76·01 |
| 1848 | .. | .. | .. | 0·59 | 5·67 | 39·08 | 13·90 | 7·37 | 2·32 | 5·84 | 0·19 | .. | 75·36 |
| 1849 | 0·34 | .. | .. | .. | .. | 23·41 | 50·99 | 12·06 | 26·15 | 0·75 | 0·61 | .. | 114·89 |
| 1850 | .. | .. | .. | .. | .. | 14·80 | 20·15 | 5·39 | 4·77 | 4·89 | 1·25 | .. | 50·25 |
| 1851 | .. | .. | .. | .. | 0·52 | 24·50 | 47·02 | 20·03 | 3·89 | 0·04 | 0·07 | .. | 96·07 |
| 1852 | .. | .. | 0·01 | .. | 0·30 | 21·76 | 22·17 | 11·16 | 12·67 | 0·19 | .. | 1·01 | 69·27 |
| 1853 | .. | .. | 0·05 | 0·02 | .. | 33·70 | 13·05 | 5·95 | 9·83 | .. | .. | .. | 62·60 |
| 1854 | .. | .. | .. | .. | .. | 16·54 | 38·95 | 5·90 | 13·61 | 7·49 | 1·85 | .. | 83·14 |
| 1855 | .. | .. | .. | .. | .. | 20·18 | 11·83 | 3·72 | 5·29 | 0·06 | .. | .. | 41·18 |
| 1856 | .. | .. | .. | .. | 2·09 | 24·06 | 24·43 | 6·73 | 7·78 | 0·08 | .. | 0·12 | 65·02 |
| 1857 | .. | .. | .. | .. | 0·57 | 9·26 | 8·74 | 15·71 | 14·21 | 2·78 | .. | .. | 51·27 |
| 1858 | .. | .. | .. | 0·15 | 1·57 | 14·44 | 20·12 | 7·48 | 15·47 | 3·22 | .. | .. | 62·45 |
| 1859 | .. | .. | .. | .. | .. | 26·87 | 28·70 | 14·59 | 5·04 | 1·06 | .. | .. | 77·16 |
| 1860 | .. | .. | .. | .. | 0·03 | 21·97 | 22·30 | 7·11 | 8·16 | 2·50 | .. | .. | 62·15 |
| 1861 | .. | .. | .. | .. | 0·69 | 15·43 | 25·34 | 30·85 | 3·24 | 1·86 | .. | .. | 76·91 |
| 1862 | .. | .. | .. | .. | 0·01 | 22·31 | 15·14 | 12·65 | 21·59 | 1·42 | 0·45 | .. | 73·63 |
| 1863 | .. | 0·41 | .. | .. | 0·11 | 0·07 | 33·41 | 30·78 | 10·60 | 9·98 | 2·32 | .. | 77·68 |
| 1864 | .. | .. | .. | .. | 0·01 | 15·42 | 13·36 | 10·72 | 5·59 | .. | 0·47 | .. | 45·57 |
| 1865 | .. | 0·38 | .. | .. | .. | 10·61 | 18·28 | 30·45 | 4·86 | 6·16 | 1·14 | .. | 77·86 |
| 1866 | .. | .. | 0·11 | .. | .. | 13·47 | 20·34 | 29·84 | 3·80 | 0·74 | .. | .. | 78·44 |
| 1867 | .. | .. | .. | .. | .. | 8·70 | 39·59 | 12·21 | 6·60 | 5·07 | 0·13 | .. | 62·30 |
| 1868 | .. | .. | .. | 0·01 | .. | 18·52 | 20·48 | 20·20 | 7·71 | 0·14 | 0·92 | .. | 62·18 |
| 1869 | .. | .. | .. | .. | 0·03 | 26·22 | 28·89 | 15·24 | 22·56 | 3·55 | 0·05 | 0·12 | 91·86 |
| 1870 | .. | .. | 0·03 | 0·02 | .. | 21·73 | 26·43 | 6·27 | 7·08 | 4·65 | .. | .. | 66·21 |
| 1871 | 2·22 | .. | .. | .. | 1·25 | 8·91 | 9·96 | 8·95 | 6·03 | 0·25 | 2·27 | 0·06 | 40·58 |
| 1872 | .. | .. | .. | .. | 0·06 | 24·43 | 24·84 | 9·49 | 16·50 | 1·07 | .. | .. | 76·48 |
| 1873 | .. | 0·05 | .. | .. | 0·61 | 20·36 | 16·94 | 23·96 | 7·77 | 0·07 | .. | .. | 69·70 |
| 1874 | .. | .. | .. | .. | 0·05 | 18·68 | 41·24 | 11·14 | 11·15 | 0·02 | .. | .. | 82·18 |
| 1875 | 0·47 | .. | .. | .. | .. | 24·36 | 15·39 | 12·23 | 31·76 | .. | 0·35 | .. | 84·56 |
| 1876 | .. | .. | .. | .. | 0·01 | 12·97 | 23·69 | 8·85 | 4·88 | .. | .. | .. | 50·01 |
| 1877 | 0·22 | 0·52 | .. | .. | .. | 35·58 | 11·10 | 8·51 | 8·80 | 8·33 | .. | .. | 73·16 |
| 1878 | 0·03 | .. | .. | 0·02 | 0·02 | 19·99 | 48·33 | 20·46 | 13·43 | 4·89 | 2·61 | .. | 112·77 |
| 1879 | .. | .. | 0·03 | .. | 5·23 | 16·56 | 11·21 | 22·36 | 5·61 | 0·40 | .. | .. | 61·40 |
| 1880 | .. | 0·01 | 0·02 | .. | .. | 21·48 | 18·37 | 4·08 | 22·90 | 1·18 | .. | .. | 67·94 |
| 1881 | .. | .. | 0·04 | .. | 0·36 | 15·29 | 20·47 | 19·06 | 4·66 | 4·17 | 0·09 | .. | 73·04 |
| 1882 | .. | 0·04 | 0·02 | 0·08 | 0·02 | 27·54 | 26·94 | 3·36 | 10·98 | 1·12 | 0·03 | .. | 69·23 |
| 1883 | 0·12 | .. | .. | .. | 0·33 | 13·65 | 39·88 | 13·87 | 12·37 | 10·40 | 0·86 | .. | 90·18 |
| 1884 | 0·03 | .. | .. | .. | .. | 13·25 | 25·87 | 15·29 | 17·04 | 2·22 | 0·60 | 1·14 | 75·44 |
| 1885 | .. | .. | .. | .. | 0·02 | 5·11 | 21·81 | 25·42 | 12·01 | 3·54 | .. | .. | 67·91 |
| 1886 | .. | .. | .. | 0·01 | 0·96 | 43·45 | 35·79 | 10·69 | 6·54 | 1·69 | 0·61 | .. | 99·74 |
| 1887 | .. | .. | .. | 0·02 | 0·09 | 24·07 | 30·98 | 17·39 | 18·23 | 2·75 | 1·02 | 0·16 | 94·95 |
| 1888 | 1·85 | 0·02 | 0·10 | .. | .. | 15·74 | 22·47 | 11·43 | 4·92 | 0·11 | 1·16 | .. | 57·92 |
| 1889 | .. | .. | .. | .. | 0·67 | 19·39 | 30·45 | 10·32 | 2·71 | 3·80 | .. | .. | 67·84 |
| 1890 | .. | .. | .. | 0·01 | 0·06 | 24·55 | 21·04 | 10·61 | 6·45 | 0·58 | 1·25 | 0·13 | 65·18 |
| 1891 | .. | .. | 0·22 | .. | .. | 13·99 | 32·48 | 6·94 | 22·52 | 1·04 | .. | .. | 77·18 |
| 1892 | .. | .. | .. | .. | 0·11 | 13·30 | 23·86 | 36·56 | 18·78 | 1·89 | 0·67 | .. | 95·42 |
| 1893 | .. | 0·14 | .. | 0·02 | 6·30 | 21·47 | 16·14 | 13·55 | 7·54 | 0·45 | 1·33 | .. | 67·24 |
| 1894 | 0·12 | .. | 0·06 | 0·01 | .. | 16·87 | 26·16 | 3·40 | 12·04 | 3·08 | .. | 0·01 | 66·85 |
| 1895 | .. | 0·07 | .. | .. | 0·08 | 17·84 | 18·04 | 15·97 | 11·91 | 3·62 | 0·06 | .. | 67·59 |
| 1896 | .. | .. | .. | .. | 0·28 | 28·02 | 36·44 | 20·77 | 1·62 | 0·01 | 0·53 | .. | 87·55 |
| 1897 | 0·01 | .. | .. | .. | .. | 14·49 | 30·19 | 13·82 | 20·60 | 2·51 | 0·22 | .. | 81·58 |

| Year. | January. | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. | Annual Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1898 .. | .. | 0·17 | .. | .. | 0·16 | 27·21 | 20·72 | 5·28 | 19·94 | 0·48 | 0·13 | .. | 74·09 |
| 1899 .. | .. | .. | .. | 1·57 | 0·08 | 20·81 | 4·72 | 5·23 | 3·49 | .. | .. | .. | 35·90 |
| 1900 .. | .. | .. | .. | .. | .. | 18·26 | 25·75 | 17·62 | 7·49 | .. | .. | .. | 69·12 |
| 1901 .. | 0·74 | .. | .. | 0·94 | 0·01 | 25·86 | 32·70 | 14·27 | 1·81 | 0·39 | .. | .. | 76·32 |
| 1902 .. | .. | .. | .. | .. | .. | 5·77 | 16 96 | 16·53 | 27·11 | 0·78 | 0·01 | 0·81 | 71·97 |
| 1903 .. | .. | .. | 0·17 | .. | 7·79 | 19·75 | 24·82 | 18·23 | 7·82 | 5·91 | .. | .. | 84·49 |
| 1904 .. | .. | .. | 0·07 | .. | 0·02 | 15·16 | 10·14 | 5·72 | 1·81 | 0·56 | .... | .. | 33·42 |
| 1905 .. | .. | 0·08 | .. | .. | .. | 6·53 | 15·80 | 4·35 | 0·16 | 0·20 | 1·04 | .. | 33 66 |
| 1906 .. | .. | 0·16 | .. | .. | .. | 12·91 | 18·34 | 20·92 | 3·98 | .. | .. | .. | 56·30 |
| 1907 .. | .. | 0·27 | .. | 0·06 | .. | 22·48 | 59·06 | 15·99 | 2·26 | 0·87 | .. | .. | 100·76 |
| 1908 .. | 0·09 | 0·07 | 0·06 | .. | .. | 12·39 | 23·66 | 9·87 | 6·79 | 0·62 | .. | .. | 53·54 |
| 1909 .. | .. | .. | .. | .. | .. | 16·80 | 30·06 | 8·52 | 16·05 | .. | .. | .. | 71·22 |
| 1910 .. | .. | .. | .. | .. | 0·03 | 23·89 | 0·50 | 18·16 | 15·25 | 4·20 | 0·14 | .. | 67·86 |
| 1911 .. | 0·06 | .. | .. | .. | 0·04 | 10·85 | 16·24 | 17·09 | 2·96 | .... | 0·27 | .. | 46·51 |
| 1912 .. | .. | .. | .. | .. | 0·43 | 10·79 | 25·40 | 9·96 | 3·26 | 0·05 | 3·62 | .. | 54·05 |
| 1913 .. | .. | 0·07 | .. | .. | .. | 25·31 | 33·33 | 3·72 | 5·75 | 2·35 | .. | .. | 71·03 |
| 1914 .. | .. | 0 08 | .. | 0·07 | .. | 16·65 | 30·30 | 13·27 | 21·08 | 0·01 | 0·18 | .. | 81·62 |
| 1915 .. | .. | 0·30 | 0·69 | 0·06 | 0·36 | 39·78 | 14·62 | 8 45 | 10 78 | 2 55 | 0·02 | .. | 77·61 |
| 1916 .. | .. | .. | .. | 0·04 | 0·07 | 23·43 | 22·78 | 9·51 | 14·59 | 4·70 | 0·72 | .. | 85·93 |
| 1917 .. | .. | 1·68 | .. | .. | 0·38 | 14·60 | 13·26 | 32·18 | 16·92 | 19·98 | .. | .. | 99·84 |

## RAINFALL OF THE YEAR 1917.

The following table, in which the year is divided into the Meteorological Seasons observed in the Meteorological Department, is compiled from the Reports issued by that office in order to present, in a condensed form, a definite record of the weather of the past year :—

| | Stations. | From 1st Nov. 1916 to 31st May 1917. | | | From 1st June to 31st Oct. 1917. | | |
|---|---|---|---|---|---|---|---|
| | | Actual. | Average. | Variation. | Actual. | Average. | Variation. |
| Persian Gulf. | Bushire .. .. .. | .... | .... | .... | 0·00 | 0·10 | — 0·10 |
| | Jask (30th) .. .. | 7·52 | 10·96 | — 3·44 | 0·00 | 0·10 | — 0·10 |
| | Muscat .. .. .. | 4·23 | 4·07 | + 0·16 | .. | .. | .... |
| | .. (30th) .. .. | .... | .... | .... | 0·00 | 0·23 | — 0·23 |
| Punjab. | Multan .. .. .. | 3·12 | 3·70 | — 0·58 | 18·13 | 4·74 | +13·39 |
| | Rawalpindi .. .. | 2·23 | 1·99 | + 0·24 | 39·80 | 22 80 | +17·00 |
| | Lahore .. .. .. | .... | .... | .... | 27·97 | 16·36 | +11·61 |
| | Hissar .. .. .. | 2·64 | 4 43 | — 1·79 | 36·42 | .... | .... |
| | Ambala .. .. .. | 4·86 | .... | .... | 48·71 | 23·68 | +23·03 |
| | Delhi .. .. .. | 5 93 | 6·51 | — 0·58 | 30·10 | 23·73 | + 6·37 |
| United Provinces. | Agra .. .. .. | 2·38 | 3·79 | — 1·41 | 41·12 | 25·02 | +16·10 |
| | Mainpuri .. .. | 4·02 | 2·30 | + 1·72 | 30·61 | 24·56 | + 6·05 |
| | Jhansi .. .. .. | 4·68 | 2·86 | + 1·82 | 48·48 | 35·27 | +11·21 |
| | Cawnpore .. .. | 4·39 | 2·30 | + 2·09 | 49·08 | 33·56 | +15·52 |
| | Allahabad .. .. | 4·82 | 2·80 | + 2·02 | 38·54 | 36·62 | + 2·00 |
| | Jacobabad .. .. | 6·09 | 2·54 | + 3·55 | 10·28 | 2·28 | + 8·00 |
| Sind & Rajputana. | Karachi .. .. .. | 0·80 | 1·29 | — 0·79 | 4·24 | 6·13 | — 1·89 |
| | Ajmer .. .. .. | 1·29 | 1·63 | — 0·26 | 44·35 | 19·05 | +25·30 |
| | Jaipur .. .. .. | 3·72 | 2·04 | + 1 68 | 48·00 | 21·91 | +26·09 |
| | Kotah .. .. .. | 3·09 | 2·16 | + 1·53 | 58·66 | 26·42 | +32·14 |
| | Mount Abu .. .. | 4·16 | 1·72 | + 2 44 | 134·77 | 58·78 | +75·99 |
| | | 0·68 | 2 02 | + 7·66 | | | |

| | STATIONS. | From 1st Nov. 1916 to 31st May 1917. | | | From 1st June to 31st Oct. 1917. | | |
|---|---|---|---|---|---|---|---|
| | | Actual. | Average. | Variation. | Actual. | Average. | Variation. |
| Gujarat, Kathiawar and Central India West. | Bhuj | 1·28 | 0·61 | + 0·67 | 30·16 | 13·54 | +16·62 |
| | Dwarka | 0·03 | 0·09 | — 0·06 | 18·98 | 13·69 | + 5·29 |
| | Veraval | 7·11 | 0·52 | + 6·59 | 35·22 | 17·43 | +18·79 |
| | Rajkot | 7·68 | 0·70 | + 6·98 | 38·61 | 25·84 | +12·77 |
| | Bhav'gar Para | 6·25 | 0·84 | + 5·41 | 31·15 | 19·82 | + 14·33 |
| | Surat | 5·04 | 0·49 | + 4·55 | 54·50 | 40·63 | +13·87 |
| | Ahmedabad | 4·71 | 0·50 | + 4·21 | 44·58 | 29·12 | +15·46 |
| | Deesa | 6·36 | 0·78 | + 5·58 | 54·01 | 23·37 | +30·64 |
| | Neemuch | 8·56 | 1·30 | + 7·26 | 60·36 | 27·27 | + 33·09 |
| | Indore | 5·08 | 1·51 | + 3·57 | 40·78 | 31·18 | + 9·60 |
| Central Provinces. | Jubbulpore | 10·10 | 3·35 | + 6·75 | 58·32 | 52·16 | + 6·67 |
| | Saugor | 4·62 | 3·08 | + 1·54 | 50·81 | 43·17 | + 7·64 |
| | Hoshungabad | 8·17 | 2·44 | + 5·73 | 52·20 | 46·66 | + 5·54 |
| | Khandwa | 3·65 | 1·63 | + 2·02 | 34·42 | 28·29 | + 6·13 |
| | Akola | 7·10 | 2·58 | + 4·52 | 28·43 | 30·21 | — 1·78 |
| | Amraoti | 7·68 | 2·84 | + 4·84 | 24·29 | 31·00 | — 6·71 |
| | Nagpur | 9·29 | 3·82 | + 5·47 | 48·61 | 45·84 | + 2·27 |
| | Chanda | 6·91 | 4·08 | + 2·83 | 53·23 | 49·35 | + 3·88 |
| | Raipur | 9·64 | 3·77 | + 5·87 | 63·86 | 46·22 | +17·64 |
| Konkan. | Bombay | 3·28 | 1·36 | + 1·92 | 97·20 | 70·52 | + 26·68 |
| | Ratnagiri | 8·70 | 2·01 | + 6·69 | 113·53 | 99·21 | +14·32 |
| | Marmugao | 6·71 | 3·84 | + 2·87 | 103·21 | 90·01 | +13·20 |
| | Karwar | 10·00 | 5·18 | + 4·82 | 132·43 | 117·27 | +15·16 |
| Bombay, Deccan, and Hyderabad. | Malegaon | 2·79 | 1·86 | + 0·93 | 18·33 | 20·35 | — 1·97 |
| | Ahmednagar | 2·54 | 2·48 | + 0·06 | 25·74 | 19·81 | + 5·93 |
| | Poona | 3·89 | 2·94 | + 0·95 | 22·73 | 24·29 | — 0·56 |
| | Sholapur | 10·07 | 3·16 | + 6·91 | 28·82 | 26·34 | + 2·48 |
| | Bijapur | 11·59 | 3·46 | + 8·13 | 26·48 | 17·47 | + 9·01 |
| | Belgaum | 12·58 | 6·47 | + 6·11 | 42·73 | 43·20 | — 0·47 |
| | Aurangabad | 2·76 | 2·36 | + 0·40 | 34·78 | 26·01 | + 8·77 |
| | Nizamabad (Indur) | 5·98 | 3·08 | + 2·90 | 54·46 | 37·79 | +16·67 |
| | Hyderabad | 12·68 | 4·00 | + 8·68 | 27·41 | 27·32 | + 0·09 |
| Malabar and Ceylon. | Mangalore | 9·84 | 11·21 | — 1·37 | 129·32 | 115·87 | +13·45 |
| | Calicut | 3·65 | 13·65 | —10·00 | 95·35 | 98·35 | — 3·00 |
| | Cochin | 16·75 | 27·96 | — 11·21 | 85·58 | 85·87 | — 0·29 |
| | Colombo | 40·34 | 48·71 | — 8·37 | 26·12 | 35·74 | — 9·62 |
| Madras (excluding Malabar) and Mysore. | Masulipatam | 14·58 | 8·70 | + 5·88 | 54·47 | 31·30 | +23·17 |
| | Bellary | 7·72 | 5·35 | + 2·37 | 14·08 | 14·63 | — 0·45 |
| | Cuddapah | 3·25 | 0·96 | + 1·29 | 25·41 | 24·67 | + 0·81 |
| | Madras | 19·14 | 22·13 | — 2·99 | 33·74 | 27·34 | + 10·70 |
| | Bangalore | 17·13 | 9·94 | + 7·19 | 26·86 | 25·57 | + 1·29 |
| | Coimbatore | 8·95 | 9·89 | — 0·94 | 10·60 | 12·21 | — 1·61 |
| | Trichinopoly | 9·06 | 14·30 | — 5·24 | 23·79 | 18·56 | + 5·23 |
| | Negapatam | 17·16 | 32·02 | —14·86 | 12·81 | 21·54 | — 8·73 |

## COAL.

*Imports of Coal into Bombay by Sea and Rail.*

The following Return of the Imports of Coal into Bombay by Sea and Rail in the years 1911 to 1917, is printed for the information of Members:—

| From | 1911. | 1912. | 1913. | 1914. | 1915. | 1916. | 1917. |
|---|---|---|---|---|---|---|---|
| By Sea. | Tons. | Tons. | Tons. | Tons. | Tons. | Tons. | Tons. |
| Europe (Private Owners).. | 200,434 | 141,921 | 173,527 | 166,340 | 23,044 | .. | 2,276 |
| Do. (State Railways).. | 11,754 | 18,875 | 27,565 | 6,960 | .. | .. | .. |
| Australia (Private Owners). | 24,351 | 62,561 | 29,605 | 15,112 | 17,685 | 9,384 | 7,376 |
| Do. (State Railways).. | 10,273 | 11,248 | 10,029 | .. | .. | .. | .. |
| Japan (Private Owners) .. | 6,975 | 33,824 | 11,547 | 15,105 | 10,739 | .. | 191 |
| Do. (State Railways) .. | .. | 43,901 | 58,843 | 11,084 | .. | .. | .. |
| Other Ports (Private Owners) .. .. | 18,962 | 148,001 | 173,037 | 122,030 | 47,783 | 14,120 | 12,871 |
| Do. (State Railways).. | .. | 18,013 | 44,407 | 5,000 | 46,528 | .. | .. |
| Calcutta (Private Owners).. | 622,237 | 631,670 | 470,298 | 417,495 | 177,635 | 1,444 | .. |
| Do. (State Railways).. | 180,552 | 154,086 | 160,551 | 216,376 | 52,966 | .. | .. |
| Total—By Sea .. | 1,076,238 | 1,264,100 | 1,160,069 | 973,462 | 376,420 | 24,942 | 22,113 |
| Total—By Rail .. | 38,631 | 87,116 | 96,124 | 783,472 | 640,247 | 1,563,243 | 2,490,792 |
| Grand Total .. | 1,114,869 | 1,351,216 | 1,256,193 | 1,756,934 | 1,016,667 | 1,588,191 | 2,512,905 |

## COTTON.

*Crop.*—The East Indian Crop of 1916-17 taken as a whole was a fully average one for although Khandeish, Central India, Barsi-Nuggar, Central Provinces and N. W. Provinces fell much below the average, the Dhollera crop was a bumper one and Rajputana, Sindh, Punjab, Coomptah and Dharwar Districts produced crops considerably above the average.

*Receipts.*—The total receipts into Bombay for the period 1st September 1916 to 31st August 1917 amounted to 3,120,000 bales or 19,000 bales less than in the previous year.

The following table gives in detail the receipts of the various growth into Bombay during the season and calendar year together with the returns of the previous three years:—

*Receipts of Cotton into Bombay of each growth.*

(000's omitted.)

| Growths. | Seasons ending 31st August. | | | | Average 1906-07 to 1915-16. | Calendar years ending 31st December. | | | | Average 1907 to 1916. |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1916-17. | 1915-16. | 1914-15. | 1913-14. | | 1917. | 1916. | 1915. | 1914. | |
| | F. P. Bales. | F. P. Bales. | F. P. Bales. | F. P. Bales. | F. P. Bales. | F. P. Bales. | F. P. Bales. | F. P. Bales. | F. P. Bales. | F. P. Bales. |
| Khandesh .. .. | 300 | 367 | 255 | 476 | 331 | 265 | 373 | 343 | 351 | 332 |
| Central India .. | 182 | 232 | 184 | 259 | 161 | 162 | 239 | 205 | 231 | 164 |
| Barsi-Nagger .. | 132 | 250 | 172 | 209 | 186 | 119 | 221 | 227 | 257 | 186 |
| Hyderabad-Gaorani. | | | | | | | | | | |
| Berar .. .. .. | 405 | 592 | 496 | 512 | 464 | 321 | 675 | 562 | 455 | 468 |
| Central Provinces.. | 94 | 186 | 219 | 288 | 248 | 80 | 170 | 232 | 251 | 244 |
| Total Comras.. | 1,113 | 1,727 | 1,266 | 1,844 | 1,390 | 947 | 1,681 | 1,569 | 1,546 | 1,394 |
| Dholtera .. .. | 417 | 104 | 202 | 429 | 232 | 419 | 87 | 233 | 402 | 231 |
| Bengal-Sind— | | | | | | | | | | |
| N.-W. Provinces.. | 285 | 325 | 601 | 708 | 543 | 129 | 336 | 808 | 422 | 554 |
| Rajputana .. | 193 | 104 | | | | 187 | 121 | | | |
| Sind-Punjab .. | 343 | 193 | | | | 285 | 199 | | | |
| Broach .. .. | 306 | 262 | 242 | 400 | 254 | 308 | 256 | 249 | 398 | 254 |
| Compta-Dharwars.. | 231 | 184 | 372 | 352 | 316 | 218 | 160 | 440 | 306 | 319 |
| Westerns-Northerns | 151 | 158 | | | | 178 | 143 | | | |
| Cocanada .. .. | 28 | 33 | | | | 28 | 34 | | | |
| Tinnevelly and Cambodia.. .. | 40 | 43 | | | | 52 | 38 | | | |
| Persians .. .. | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 1 | 3 |
| Other Sorts.. .. | 19 | 5 | 4 | 5 | 41 | 16 | 8 | 5 | 3 | 40 |
| Grand Total .. | 3,120 | 3,139 | 2,988 | 3,739 | 2,779 | 2,767 | 3,006 | 2,905 | 3,084 | 2,795 |

PRICES remained steady during the early part of the year. Good Broach fluctuating between 380 and 400. They then advanced steadily till the middle of July when Good Broach stood at 578. By this time new crop prospects seemed excellent and a reaction set in and by early September Good Broach again declined to 404. Owing to continued and late rains however the outlook became more gloomy and prices once more advanced steadily until at the end of December 1917 the rate for Good Broach stood at 562.

*Exports.*—Owing to the war, details of exports have not been available for publication but the total exports from Bombay to Europe, Japan and coast-ports amounted to some 1,630,000 bales as against 1,994,000 in 1915-16 and 1,861,000 in 1914-15.

*Mill consumption.*—The total consumption by mills in India amounted to 2,198,164 bales as against 2,197,718 bales the previous year.

## WHEAT.

The undermentioned notes have been made from the final general memorandum of the Wheat Crop of 1916-17.

The total area was estimated at 32,240,000 acres as against 30,328,000 acres the previous year, or an increase of nearly 9 per cent. The total yield was estimated at 10,158,000 tons as against 8,652,000 tons the previous year, or an increase of 17 per cent. The figures for both area and yield are the highest on record.

The detailed figures are as follows :—

(1) *Area (in thousand acres).*

| Provinces and States. | 1916-17. | 1915-16. | Increase + or Decrease — |
|---|---|---|---|
| Punjab (a) | 10,737 | 10,246 | + 491 |
| United Provinces | 6,764 | 6,599 | + 165 |
| Central Provinces and Berar (a) | 3,996 | 3,616 | + 380 |
| Bombay (a) | 2,250 | 2,252 | — 2 |
| Sind (a) | 629 | 588 | + 41 |
| Bihar and Orissa | 1,308 | 1,330 | — 22 |
| North-West Frontier Provinces | 1,050 | 863 | + 187 |
| Bengal | 139 | 134 | — 5 |
| Delhi | 36 | 28 | + 8 |
| Ajmer-Merwara | 28 | 12 | + 16 |
| Central India | 3,517 | 2,949 | + 568 |
| Rajputana | 1,147 | 649 | + 498 |
| Hyderabad | 1,344 | 1,045 | + 299 |
| Mysore | 5 | 4 | + 1 |
| Total | 32,940 | 30,320 | + 2,620 |

(a) Including Native States.

(2) *Yield (in thousand tons).*

| Provinces and States. | 1916-17. | 1915-16. | Increase + or Decrease — | Yield per acre. 1916-17. | Yield per acre. 1915-16. |
|---|---|---|---|---|---|
| | Tons. | Tons. | Tons. | lbs. | lbs. |
| Punjab (a) | 2,937 | 2,481 | +456 | 613 | 542 |
| United Provinces | 3,061 | 2,700 | +361 | 1,014 | 917 |
| Central Provinces and Berar (a) | 1,068 | 973 | +195 | 655 | 603 |
| Bombay (a) | 584 | 569 | + 15 | 581 | 566 |
| Sind (a) | 181 | 213 | — 31 | 645 | 808 |
| Bihar and Orissa | 598 | 581 | + 17 | 1,024 | 979 |
| North-West Frontier Provinces | 272 | 246 | + 31 | 591 | 635 |
| Bengal | 40 | 40 | ... | 695 | 669 |
| Delhi | 11 | 11 | ... | 684 | 880 |
| Ajmer-Merwara | 11 | 2 | + 9 | 880 | 373 |
| Central India | 898 | 645 | +253 | 572 | 490 |
| Rajputana | 265 | 116 | +149 | 518 | 400 |
| Hyderabad | 126 | 75 | + 51 | 210 | 161 |
| Mysore | 1 | 1 | ... | 373 | 328 |
| Total | 10,758 | 8,652 | + 1,506 | 694 | 639 |

(a) Including Native States.

The following figures show the total acreage and outturn of wheat in each official year from 1884-85 to 1916-17 :—

| Years. | Acres. | Outturn in Tons |
|---|---|---|
| 1884-85 ... ... | 27,820,000 | 8,013,000 |
| 1885-86 ... ... | 27,393,000 | 7,739,000 |
| 1886-87 ... ... | 26,735,000 | 6,391,000 |
| 1887-88 ... ... | 26,855,000 | 7,149,000 |
| 1888-89 ... ... | 25,912,000 | 6,362,000 |
| 1889-90 ... ... | 24,773,000 | 6,123,000 |
| 1890-91 ... ... | 26,576,000 | 6,876,000 |
| 1891-92 ... ... | 27,032,772 | 6,093,741 |
| 1892-93 ... ... | 27,759,158 | 7,649,195 |
| 1893-94 ... ... | 28,716,735 | 7,268,982 |
| 1894-95 ... ... | 28,421,851 | 6,998,930 |
| 1895-96 ... ... | 24,071,320 | 5,380,342 |
| 1896-97 ... ... | 20,579,727 | 5,363,289 |
| 1897-98 ... ... | 24,537,775 | 7,208,384 |
| 1898-99 ... ... | 25,370,078 | 6,837,674 |
| 1899-1900 ... ... | 18,687,782 | 5,357,742 |
| 1900-01 ... ... | 23,864,550 | 7,093,529 |
| 1901-02 ... ... | 23,446,161 | 6,090,524 |
| 1902-03 ... ... | 23,433,177 | 7,971,446 |
| 1903-04 ... ... | 28,413,743 | 9,641,145 |
| 1904-05 ... ... | 28,470,200 | 7,582,040 |
| 1905-06 ... ... | 26,295,800 | 8,578,540 |
| 1906-07 ... ... | 28,536,000 | 8,185,900 |
| 1907-08 ... ... | 22,806,200 | 6,104,200 |
| 1908-09 ... ... | 26,068,100 | 7,592,500 |
| 1909-10 ... ... | 28,017,500 | 9,590,600 |
| 1910-11 ... ... | 30,489,800 | 10,040,500 |
| 1911-12 ... ... | 31,141,000 | 9,924,500 |
| 1912-13 ... ... | 29,524,000 | 9,715,000 |
| 1913-14 ... ... | 28,475,000 | 8,358,000 |
| 1914-15 ... ... | 32,475,000 | 10,091,000 |
| 1915-16 ... ... | 30,320,000 | 8,652,000 |
| 1916-17* ... ... | 32,940,000 | 10,158,000 |

* The figures for 1916-17 are subject to revision.

The fluctuations in the total exports of Wheat from India to Foreign Countries during the last 36 years are shown below :—

(1881-82 to 1916-17.)

| Worst Years. | | | Best Years. | | |
|---|---|---|---|---|---|
| Years. | Tons. | Rs. | Years. | Tons. | Rs. |
| 1887-88 | 676,908 | 5,56,23,733 | 1881-82 | 995,050 | 8,62,00,618 |
| 1889-90 | 690,110 | 5,79,36,147 | 1882-83 | 799,688 | 6,08,88,156 |
| 1893-94 | 607,842 | 5,19,39,850 | 1883-84 | 1,050,070 | 8,89,58,112 |
| 1894-95 | 344,506 | 2,56,62,468 | 1884-85 | 792,494 | 6,31,60,182 |
| 1895-96 | 500,208 | 3,91,43,765 | 1885-86 | 1,053,446 | 8,00,53,311 |
| 1896-97 | 95,531 | 85,64,498 | 1886-87 | 1,113,181 | 8,62,69,856 |
| 1897-98 | 119,630 | 1,34,11,515 | 1888-89 | 880,570 | 7,53,32,794 |
| 1899-1900 | 435,204 | 3,90,94,963 | 1890-91 | 716,024 | 6,04,24,260 |
| 1900-01 | 2,501 | 3,00,882 | 1891-92 | 1,515,335 | 14,38,20,022 |
| 1901-02 | 366,030 | 3,25,59,304 | 1892-93 | 748,672 | 7,44,05,835 |
| 1902-03 | 514,607 | 4,51,58,570 | 1898-99 | 976,024 | 9,74,96,877 |
| 1908-09 | 109,757 | 1,34,00,773 | 1903-04 | 1,295,565 | 11,08,89,546 |
| 1915-16* | 652,879 | 8,44,06,594 | 1904-05 | 2,150,025 | 17,90,66,692 |
| | | | 1905-06 | 987,533 | 8,53,15,996 |
| | | | 1906-07 | 801,445 | 7,25,44,650 |
| | | | 1907-08 | 880,459 | 8,58,50,350 |
| | | | 1909-10 | 1,050,574 | 12,70,80,884 |
| | | | 1910-11 | 1,266,150 | 12,95,82,291 |
| | | | 1911-12 | 1,361,166 | 13,34,84,580 |
| | | | 1912-13 | 1,660,163 | 17,69,87,236 |
| | | | 1913-14† | 1,282,205 | 13,13,33,564 |
| | | | 1914-15* | 706,383 | 8,32,64,161 |
| | | | 1916-17‡ | 733,663 | 8,55,49,565 |

* These figures include 534,461 tons=Rs. 6,89,89,547 of Wheat exported on Government Account.

† These figures include 182,958 tons=Rs. 2,34,12,570 of Wheat exported on Government Account.

# ESTIMATE OF THE WHEAT CROP OF THE SEASON OF 1916-17.

## Share of each Province of Area and Yield for 1915-16 and 1916-17.

| Provinces and States. | Area. | | | Yield. | | | Increase or Decrease in last and current years (1915-16 and 1916-17). | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Average of preceding 5 years. | Of last year's crop, 1915-16. | Of current year's crop, 1916-17. | Average of preceding five years. | Of last year's crop, 1915-16. | Of current year's crop, 1916-17. | Area. | Percentage. | Yield. | Percentage. |
| | Acres. | Acres. | Acres. | Tons. | Tons. | Tons. | Acres. | | Tons. | |
| Bombay ... ... | 1,277,000 | 1,709,000 | 1,664,000 | 300,000 | 411,000 | 383,000 | — 45,000 | 2·63 | — 28,000 | 6·81 |
| Sind ... ... | 498,000 | 564,000 | 607,000 | 177,000 | 204,000 | 175,000 | + 43,000 | 7·62 | — 29,000 | 14·21 |
| Bombay and Sind States ... ... | 581,000 | 567,000 | 608,000 | 193,000 | 166,000 | 207,000 | + 41,000 | 7·23 | + 41,000 | 24·69 |
| Central Provinces & Berar .. ... | 3,459,000 | 3,497,000 | 3,866,000 | 851,000 | 940,000 | 1,131,000 | + 369,000 | 10·55 | + 191,000 | 20·31 |
| Central Provinces States ... ... | 124,000 | 119,000 | 130,000 | 30,000 | 33,000 | 37,000 | + 11,000 | 9·24 | + 4,000 | 12·12 |
| Rajputana ... | 988,000 | 649,000 | 1,147,000 | 210,000 | 116,000 | 265,000 | + 498,000 | 76·73 | + 149,000 | 128·44 |
| Ajmer-Merwara ... | (a) 12,000 | 12,000 | 28,000 | (a) 3,000 | 2,000 | 11,000 | + 16,000 | 133·33 | + 9,000 | 450·00 |
| Central India ... | 2,806,000 | 2,949,000 | 3,517,000 | 691,000 | 645,000 | 898,000 | + 568,000 | 19·26 | + 253,000 | 39·22 |
| Hyderabad ... | 905,000 | 1,045,000 | 1,344,000 | 87,000 | 75,000 | 126,000 | + 299,000 | 28·61 | + 51,000 | 68·00 |
| Total of Provinces and States supplying Bombay... | 10,600,000 | 11,111,000 | 12,911,000 | 2,512,000 | 2,592,000 | 3,233,000 | +1,800,000 | 16·20 | + 641,000 | 24·72 |
| Punjab ... ... | 9,137,000 | 8,992,000 | 9,468,000 | 3,169,000 | 2,167,000 | 2,558,000 | + 476,000 | 5·29 | + 391,000 | 18·04 |
| Punjab States ... | 1,209,000 | 1,254,000 | 1,269,000 | 444,000 | 314,000 | 379,000 | + 15,000 | 1·19 | + 65,000 | 20·70 |
| N.-W. Frontier Provinces ... | 1,073,000 | 863,000 | 1,050,000 | 300,000 | 246,000 | 277,000 | + 182,000 | 20·96 | + 31,000 | 12·60 |
| United Provinces... | 7,202,000 | 6,599,000 | 6,764,000 | 2,830,000 | 2,700,000 | 3,061,000 | + 165,000 | 2·50 | + 361,000 | 13·37 |
| Bengal ... ... | 141,000 | 134,000 | 129,000 | 44,000 | 40,000 | 40,000 | — 5,000 | 3·73 | ..... | ..... |
| Bihar and Orissa... | 1,295,000 | 1,330,000 | 1,308,000 | 517,000 | 581,000 | 598,000 | — 22,000 | 1·65 | + 17,000 | 2·92 |
| Mysore ... ... | 4,000 | 4,000 | 5,000 | 1,000 | 1,000 | 1,000 | + 1,000 | 25·00 | ..... | ..... |
| Delhi ... ... | (b) ... | 28,000 | 36,000 | (b) ... | 11,000 | 11,000 | + 8,000 | 28·57 | ..... | ..... |
| Total of Provinces and States other than those supplying Bombay... | 20,051,000 | 19,209,000 | 20,029,000 | 7,305,000 | 6,050,000 | 6,925,000 | + 820,000 | 4·26 | + 865,000 | 14·27 |
| GRAND TOTAL.. | c30,651,000 | 30,320,000 | †32,940,000 | (c) 9,817,000 | 8,652,000 | †10,158,000 | +2,620,000 | 8·64 | +1,506,000 | 17·40 |

(a) Average of two years. (b) Not available. (c) Excluding Delhi. † Subject to revision.

The yield per acre is shown in the following statement :—

| Provinces. | Average of previous 5 years. | *Year 1915-16. | †Year 1916-17. |
|---|---|---|---|
| Bombay Proper ... ... ... | ·234 | ·240 | ·230 |
| Provinces supplying Bombay ... | ·236 | ·233 | ·250 |
| All India ... ... ... .. | ·320 | ·285 | ·308 |

The course of Retail Prices of Wheat, as given in the *Gazette of India*, has been recorded in the reports for the last sixteen years, and is here brought up to date :—

SEERS (OF 80 TOLAS) TO THE RUPEE.

| | Punjab. | United Provinces. | Central Provinces. | Bombay. |
|---|---|---|---|---|
| March 1894 ... ... | 25·38 | 16·19 | 18·06 | 13·12 |
| ,, 1895 ... ... | 21·62 | 15·19 | 14·56 | 14·56 |
| ,, 1896 ... ... | 14·25 | 12·25 | 13·88 | 13·37 |
| ,, 1897 ... ... | 8·25 | 8·88 | 9·0 | 7·75 |
| ,, 1898 ... ... | 14·37 | 12·94 | 11·19 | 9·56 |
| ,, 1899 ... ... | 17·50 | 17·19 | 15·0 | 12·94 |
| ,, 1900 ... ... | 14·81 | 12·31 | 9·44 | 7·62 |
| ,, 1901 ... ... | 11·23 | 10·5 | 8·87 | 8·18 |
| ,, 1902 ... ... | 15·56 | 14·31 | 12·75 | 9·19 |
| ,, 1903 ... ... | 15·01 | 14·75 | 13·82 | 10·85 |
| ,, 1904 ... ... | 16·85 | 15·67 | 14·76 | 12·24 |
| ,, 1905 ... ... | 15·30 | 12·95 | 14·32 | 12·34 |
| ,, 1906 ... ... | 14·04 | 12·40 | 12·30 | 8·88 |
| ,, 1907 ... ... | 16·57 | 12·73 | 14·72 | 9·90 |
| ,, 1908 ... ... | 8·56 | 7·81 | 8·25 | 7·75 |
| ,, 1909 ... ... | 8·88 | 9·48 | 10·18 | 7·93 |
| ,, 1910 ... ... | 11·33 | 10·26 | 11·18 | 8·48 |
| ,, 1911 ... ... | 14·50 | 13·40 | 13·96 | 10·04 |
| ,, 1912 ... ... | 11·49 | 11·50 | 11·96 | 8·47 |
| ,, 1913 ... ... | 10·99 | 11·01 | 11·21 | 8·78 |
| ,, 1914 ... ... | 10·85 | 9·69 | 10·09 | 8·72 |
| ,, 1915 ... ... | 7·92 | 7·37 | 8·59 | 7·60 |
| ,, 1916 ... ... | 10·80 | 9·82 | 10·43 | 8·39 |
| ,, 1917 ... ... | 9·35 | 9·26 | 9·85 | 8·65 |
| April 1917 ... ... | 9·86 | 10·57 | 10·98 | 8·73 |

* Rectified. † Subject to revision.

*STATEMENT showing the total Measurement of Bales and Miscellaneous Packages, with Receipts, Expenditure, &c.*

| Year ending | No. of Bales and Packages measured. | Receipts. | Expenditure. | Surplus Receipts. | Excess of Expenditure. |
|---|---|---|---|---|---|
| | | Rs. | Rs. | Rs. | Rs. |
| From 18th May 1870 to 30th November 1872 ... | Not recorded. | 52,315 | 36,315 | 15,900 | ... |
| From 1st December 1872 to 30th November 1873.. | 1,086,577 | 16,995 | 15,291 | 1,704 | ... |
| Year ending 30th November 1874..... | 1,402,379 | 21,707 | 18,986 | 2,721 | ... |
| Do. 30th Nov. 1875... | 1,474,470 | 23,039 | 22,009 | 1,030 | ... |
| Do. 30th Nov. 1876... | 1,240,034 | 19,875 | 22,355 | ... | 2,980 |
| Do. 30th Nov. 1877... | 1,101,818 | 18,324 | 21,561 | ... | 3,237 |
| Do. 30th Nov. 1878... | 1,040,961 | 20,837 | 23,287 | ... | 2,450 |
| Do. 30th Nov. 1879... | 887,100 | 28,808 | 20,140 | 8,668 | ... |
| Do. 30th Nov. 1880... | 1,165,545 | 33,219 | 20,084 | 13,135 | ... |
| Do. 30th Nov. 1881... | 1,313,593 | 25,177 | 24,029 | 1,147 | ... |
| Do. 30th Nov. 1882... | 1,892,796 | 33,225 | 24,757 | 8,468 | ... |
| Do. 30th Nov. 1883... | 1,852,047 | 33,792 | 25,605 | 8,186 | ... |
| Do. 30th Nov. 1884... | 1,814,986 | 33,404 | 22,604 | 10,800 | ... |
| Do. 31st Dec. 1885... | 1,402,845 | 29,482 | 24,385 | 5,097 | ... |
| Do. 31st Dec. 1886... | 1,748,856 | 32,893 | 21,582 | 11,310 | ... |
| Do. 31st Dec. 1887... | 1,845,446 | 35,933 | 20,017 | 15,916 | ... |
| Do. 31st Dec. 1888... | 1,659,278 | 36,371 | 21,057 | 15,314 | ... |
| Do. 31st Dec. 1889... | 2,156,604 | 43,042 | 21,648 | 21,394 | ... |
| Do. 31st Dec. 1890... | 2,335,935 | 45,872 | 23,171 | 22,701 | ... |
| Do. 31st Dec. 1891... | 2,012,900 | 39,533 | 23,402 | 16,131 | ... |
| Do. 31st Dec. 1892... | 1,946,389 | 38,017 | 24,495 | 13,522 | ... |
| Do. 31st Dec. 1893... | 1,691,755 | 32,517 | 24,273 | 8,244 | ... |
| Do. 31st Dec. 1894... | 1,708,723 | 33,665 | 25,156 | 8,509 | ... |
| Do. 31st Dec. 1895... | 1,679,325 | 34,921 | 21,546 | 13,375 | ... |
| Do. 31st Dec. 1896... | 2,049,863 | 40,061 | 23,240 | 17,821 | ... |
| Do. 31st Dec. 1897... | 1,746,610 | 33,956 | 23,484 | 11,472 | ... |
| Do. 31st Dec. 1898... | 1,910,140 | 36,174 | 21,100 | 15,079 | ... |
| Do. 31st Dec. 1899... | 2,132,663 | 41,684 | 21,041 | 20,643 | ... |
| Do. 31st Dec. 1900... | 1,147,591 | 28,302 | 20,844 | 7,458 | ... |
| Do. 31st Dec. 1901... | 2,947,198 | 45,497 | 21,918 | 23,579 | ... |
| Do. 31st Dec. 1902... | 2,159,823 | 43,709 | 26,865 | 16,844 | ... |
| Do. 31st Dec. 1903... | 2,664,171 | 53,654 | * 31,522 | 21,131 | ... |
| Do. 31st Dec. 1904... | 2,292,791 | 48,678 | * 29,666 | 19,006 | ... |
| Do. 31st Dec. 1905... | 2,534,599 | 53,256 | * 31,427 | 21,828 | ... |
| Do. 31st Dec. 1906... | 2,635,432 | 54,215 | * 33,516 | 20,699 | ... |
| Do. 31st Dec. 1907... | 2,976,812 | 60,171 | * 37,054 | 23,117 | ... |
| Do. 31st Dec. 1908... | 2,302,349 | 48,844 | * 39,706 | 9,138 | ... |
| Do. 31st Dec. 1909... | 2,736,023 | 57,502 | * 38,310 | 19,192 | ... |
| Do. 31st Dec. 1910... | 3,163,919 | 65,353 | * 40,617 | 25,236 | ... |
| Do. 31st Dec. 1911... | 2,390,016 | 54,123 | * 44,028 | 10,095 | ... |
| Do. 31st Dec. 1912... | 2,528,826 | 55,571 | * 41,953 | 13,618 | ... |
| Do. 31st Dec. 1913... | 3,127,997 | 64,049 | * 42,441 | 21,608 | ... |
| Do. 31st Dec. 1914... | 3,336,685 | 65,197 | * 46,014 | 19,183 | ... |
| Do. 31st Dec. 1915... | 3,361,744 | 73,410 | * 45,002 | 28,408 | ... |
| Do. 31st Dec. 1916... | 3,409,241 | 85,407 | * 47,571 | 37,836 | ... |
| Do. 31st Dec. 1917... | 2,944,853 | 67,357 | * 51,364 | 15,993 | ... |

* Including Rs. 10,000 credited to Chamber's Funds for Office supervision.

*STATEMENT showing the total Measurement of Bales and Miscellaneous Packages, with Receipts, for the Years 1908 to 1917.*

| Year. | Nett Bales certified. | | Nett Miscellaneous Articles. | | Nett Round Logs. | | Extra Fees. | | Nett Totals. | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of Bales. | Nett Fees. | Number of Packages. | Nett Fees. | Number of Logs. | Nett Fees. | Articles certified. | Amount. | Packages. | Nett Fees. |
| | | Rs. a. p. | | Rs. a. p. | | Rs. a. p. | | Rs. a. p. | | Rs. a. p. |
| 1908 | 2,059,611 | 33,181 6 9 | 242,678 | 15,806 6 6 | 60 | 80 0 0 | ... | 826 5 9 | 2,302,349 | 48,844 8 0 |
| 1909 | 2,480,296 | 38,449 15 0 | 275,208 | 18,173 11 6 | 19 | 9 8 0 | ..... | 869 7 0 | 2,736,023 | 57,502 9 6 |
| 1910 | 2,855,284 | 44,613 0 6 | 308,668 | 20,011 10 6 | 17 | 8 8 0 | ..... | 1,219 14 3 | 3,163,919 | 65,853 1 3 |
| 1911 | 2,074,080 | 32,407 8 0 | 315,936 | 20,837 8 6 | ... | ..... | ..... | 878 4 0 | 2,390,016 | 54,125 4 6 |
| 1912 | 2,217,554 | 34,646 2 6 | 311,461 | 20,649 8 3 | 10 | 5 0 0 | ..... | 270 11 0 | 2,528,825 | 55,571 5 9 |
| 1913 | 2,843,343 | 44,427 5 0 | 284,618 | 18,896 6 0 | 31 | 15 8 0 | ..... | 710 9 3 | 3,127,997 | 64,049 12 3 |
| 1914 | 3,099,996 | 46,437 7 0 | 236,676 | 15,872 8 6 | 13 | 6 8 0 | ..... | 880 12 6 | 3,336,685 | 65,197 4 0 |
| 1915 | 2,985,393 | 46,646 7 0 | 396,352 | 25,421 1 9 | ... | ..... | ..... | 1,342 9 9 | 3,381,744 | 73,410 7 6 |
| 1916 | 2,872,260 | 44,879 1 0 | 536,981 | 38,340 15 9 | ... | ..... | ..... | 2,187 11 3 | 3,409,241 | 85,407 12 0 |
| 1917 | 2,525,480 | 40,241 14 0 | 368,873 | 27,110 4 9 | ... | ..... | ..... | 4 11 0 | 2,944,353 | 67,356 13 9 |

# BOMBAY CHAMBER OF COMMERCE.

## INCOME AND EXPENDITURE ACCOUNT for the year ended 31st December 1917.

| EXPENDITURE. | Amount. | | INCOME. | Amount. | |
|---|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | | Rs. a. p. | Rs. a. p. |
| To Office Rent | 5,580 0 0 | | By Subscription for Membership | 30,980 0 0 | |
| Printing— | | | Subscription for Publications | 21,563 14 6 | |
| Annual Report, 1916, and other Miscellaneous Papers | 5,139 6 3 | | Rs. a. p. | | |
| Advertisements re Meetings, Elections, &c. | 166 5 0 | | Measurement Fees Receipts.... 67,356 13 9 | | |
| Books and Periodicals | 746 14 0 | | Rs. a. p. | | |
| Office Salaries | 30,742 11 3 | | *Less*—Salaries to Measurers, Sepoys, etc. 41,364 0 9 | | |
| General Charges, including Petties, Postage, &c. | 2,447 11 0 | | *Less*—Contribution to the Chamber's Establishment. 10,000 0 0 | 51,364 0 9 | |
| Fire Insurance Premium | 23 7 0 | | | 15,992 13 0 | |
| Cost of Weather and Crop Reports | 2,520 0 0 | | Contribution from the Measurement Fee Account to Chamber's Establishment | 10,000 0 0 | |
| Stationery | 2,159 13 6 | | Interest on Investments and Fixed Deposits. | 4,076 6 3 | |
| Printing Daily and Weekly Trade Returns, Manifests and other Statistical Returns and Contribution to the G. I. P. Railway | 11,275 3 3 | | | | |
| Auditors' Fee for the year to 31st December 1917 | 150 0 0 | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| Telephone Rent | 385 0 0 | | Miscellaneous Receipts for copies of Tonnage Scale, &c. | 174 10 6 | | |
| Law Charges | 355 0 0 | | | | | |
| Contribution, Interest, &c., paid to Provident Fund | 5,357 14 7 | | Contribution from the Bombay Cotton Trade Association, Ld | 6,078 0 0 | | |
| Donation to the Sydenham College of Commerce and Economics for the year 1917. | 1,500 0 0 | | Contribution from the Bombay Millowners' Association | 12,000 0 0 | | |
| Expenses incurred by the Secretary for attending the Conference of the Chambers of Commerce held at Delhi | 411 9 0 | | Proceeds of Furniture sold | 275 0 0 | | |
| | | | Balance of Receipts over Expenditure on Arbitration Fees | 290 0 0 | | |
| Expenses incurred by the Chamber's representatives for attending the Coal Conference held at Calcutta | 367 14 6 | | Fees for issuing Certificate re : Surveyors | 5 0 0 | | |
| Donation paid to the "Our Day" Fund | 68,850 0 0 | | Fees for issuing Certificates of Origin | 131 0 0 | | |
| | | 1,57,578 13 4 | Subscription collected from members for "Our Day" Fund | 68,850 0 0 | | |
| Balance being excess of Income over Expenditure transferred to Chamber's Account | | 12,934 14 11 | | | | 1,70,613 12 3 |
| Total Rs. | | 1,70,613 12 3 | Total Rs. | | | 1,70,613 12 3 |

Examined and found correct.

A. F. FERGUSON & CO.,

*Chartered Accountants.*

BOMBAY, 31*st January* 1918.

R. E. GREGOR-PEARSE,

*Secretary.*

# BOMBAY CHAMBER OF COMMERCE.

## Balance Sheet as at 31st December 1917.

| LIABILITIES. | Amount. | | ASSETS. | Amount. | |
|---|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | | Rs. a. p. | Rs. a. p. |
| Sundry Creditors— | | | Chamber's Investments— | | |
| For Weather and Crop Reports and Auditors' fee unpaid | 2,091 0 0 | | Government Promissory Notes for Rs. 21,700 of the 4 per cent. Indian Terminable Loan of 1919-40, at cost | 21,700 0 0 | |
| For Amount due to the late Mr. C. J. Michael's Family Fund | 1,245 0 0 | | Government of India Treasury Bills for Rs. 10,000 at cost | 9,600 0 0 | |
| | | 3,336 0 0 | Government 3½ per cent. Indian War Bonds, 1929, for Rs. 40,000, at cost | 40,000 0 0 | |
| Interest received in advance on Chamber's Investment upto 14th February 1918 | .... | 206 4 0 | | | 71,300 0 0 |
| Chamber of Commerce Accumulated Fund— | | | Interest accrued on Chamber's Investments and Fixed Deposit up to 31st December 1917 but not received | .... | 538 3 0 |
| Balance on 31st December 1916 | 86,675 7 4 | | Cash— | | |
| Add—Excess of Income over Expenditure | 12,934 14 11 | | Fixed deposit with the Chartered Bank for 1 year at 5 per cent. | 11,600 0 0 | |
| | | 99,610 6 3 | Balance in Current Accounts:— | | |
| | | | Bank of Bombay | 19,382 12 7 | |
| | | | Cash in hand | 951 10 8 | |
| | | | | | 31,914 7 3 |
| Total Rs. | .... | 1,03,152 10 3 | Total Rs. | .... | 1,03,152 10 3 |

Examined and found correct.

A. F. FERGUSON & CO.,
*Chartered Accountants.*

BOMBAY, 31*st January* 1918.

R. E. GREGOR-PEARSE,
*Secretary.*

# THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND.

## STATEMENT OF ACCOUNTS from 1st January to 31st December 1917.

| RECEIPTS. | Amount. | | EXPENDITURE. | Amount. | |
|---|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | | Rs. a. p. | Rs. a. p. |
| Balance on 31st December 1916 ..... | ..... | 69,182 10 5 | Claims paid to Members of the Staff .. ..... | ..... | 3,290 8 10 |
| Subscriptions paid by the Members of the Staff | ..... | 5,927 8 0 | Balance as under— | | |
| Contribution paid— | | | Government Promissory Notes of the 3½ per cent. Loans of 1854-55 and 1900-01 for Rs. 6,000, at cost ..... | 4,925 0 0 | |
| By the Chamber of Commerce ..... | 5,195 13 4 | | City of Bombay Improvement Trust Bonds at 4 per cent. for Rs. 32,000, at cost | 31,420 0 0 | |
| ,, ,, Millowners' Association..... | 640 0 0 | | Port Trust Bonds at 4 per cent. for Rs. 21,000, at cost..... | 21,018 12 0 | |
| ,, ,, Cotton Trade Association, Ld. .... | 91 10 8 | | Bombay Municipal Bonds at 4 per cent. for Rs. 3,600, at cost..... | 3,627 8 0 | |
| | | 5,927 8 0 | Government 5½ per cent. Indian War Bonds, 1920, for Rs. 9,000, at cost .... | 9,000 0 0 | |
| Interest ..... | ..... | 2,643 1 3 | Cash in the Bank of Bombay ..... | 7,018 0 7 | |
| Forfeitures— | | | | | 77,004 4 7 |
| Amount forfeited ..... | 1,750 14 9 | | | | |
| *Less*—Expenses..... | 336 13 0 | | | | |
| | | 1,414 1 9 | | | |
| Total Rs. .. | ..... | 85,294 12 5 | Total Rs. .. | ..... | 85,294 12 5 |

Examined and found correct.

A. F. FERGUSON & CO.,
*Chartered Accountants.*

R. E. GREGOR-PEARSE,
*Secretary.*

BOMBAY, *31st January* 1918.

## BOMBAY CHAMBER OF COMMERCE.

### THE LATE MR. C. J. MICHAEL'S FAMILY FUND.

*Statement of Accounts from 1st January to 31st December 1917.*

| RECEIPTS. | Amount. | | EXPENDITURE. | Amount. | |
|---|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | | Rs. a. p. | Rs. a. p. |
| Balance on 31st December 1916 | .... | 2,405 0 0 | Allowance paid to Mrs. Annie Michael | .... | 1,260 0 0 |
| Interest on Fixed Deposit | .... | 100 0 0 | Balance as under :— | | |
| | | | Cash with the Chamber of Commerce | ..... | 1,245 0 0 |
| Total Rs. | .... | 2,505 0 0 | Total Rs. | .... | 2,505 0 0 |

Examined and found correct.

A. F. FERGUSON & CO.,
*Chartered Accountants.*

BOMBAY, 31*st January* 1918.

R. E. GREGOR-PEARSE,
*Secretary.*

# APPENDIX **A-1.**

## "OUR DAY" FUND.

List of Members of the Bombay Chamber of Commerce who subscribed to the Fund :—

| | Rs. |
|---|---|
| G. I. P. Railway .. .. .. .. .. | 5,000 |
| Messrs. Wallace and the Bombay Co., Ld. .. .. | 3,000 |
| S. J. Gillum, Esq. .. .. .. .. .. | 250 |
| Messrs. Ralli Bros. .. .. .. .. .. | 3,000 |
| „ W. & A. Graham & Co. .. .. .. | 3,000 |
| Messrs. Forbes Forbes Campbell & Co., Ld. .. .. | 2,000 |
| The Hon'ble Mr. Malcolm N. Hogg .. .. .. | 500 |
| Messrs. E. D. Sassoon & Co. .. .. .. .. | 2,000 |
| „ Volkart Bros. .. .. .. .. .. | 2,000 |
| „ David Sassoon & Co., Ld. .. .. .. | 2,000 |
| Messrs. Mackinnon Mackenzie & Co. .. .. | 2,000 |
| J. H. Fyfe, Esq. .. .. .. .. .. | 500 |
| A. H. Froom, Esq. .. .. .. .. .. | 500 |
| Messrs. Framji Sons & Co. .. .. .. .. | 2,000 |
| „ Louis Dreyfus & Co. .. .. .. .. | 2,000 |
| „ Tata Sons & Co. .. .. .. .. .. | 2,000 |
| The Bombay Electric Supply & Tramways Co., Ld. | 2,000 |
| Messrs. Turner Morrison & Co., Ld. .. .. .. | 2,000 |
| Messrs. Killick Nixon & Co. .. .. .. .. | 1,500 |
| T. W. Birkett, Esq. .. .. .. .. .. | 1,500 |
| The Bombay Steam Navigation Co., Ld. .. .. | 1,500 |
| Messrs. Weld & Co. .. .. .. .. .. | 1,500 |
| „ Shaw Wallace & Co. .. .. .. .. | 1,000 |
| „ E. Spinner & Co. .. .. .. .. .. | 1,000 |
| „ Fleming Shaw & Co. .. .. .. .. | 1,000 |
| „ Bennett Coleman & Co. .. .. .. .. | 1,000 |
| The Bombay Dyeing and Manufacturing Co., Ld. .. | 1,000 |
| Messrs. Owen & Okell .. .. .. .. .. | 750 |
| „ Brunner Mond & Co., Ld. .. .. .. | 750 |
| „ W. H. Brady & Co., Ld. .. .. .. | 750 |

| | Rs. |
|---|---|
| Messrs. Millar's Timber and Trading Co., Ltd. .. | 750 |
| A. L. Davies, Esq. .. .. .. .. .. | 250 |
| Messrs. Ewart Latham & Co. .. .. .. .. | 500 |
| The Hon'ble Mr. W. M. Ross .. .. .. .. | 150 |
| Messrs. Lyon Lord & Co., Ltd. .. .. .. | 500 |
| J. A. Lord, Esq. .. .. .. .. .. | 100 |
| Messrs. Gill & Co. .. .. .. .. .. | 500 |
| The Holland Bombay Trading Co., Ltd. .. .. | 500 |
| The Dunlop Rubber & Co., Ltd. .. .. .. | 500 |
| The Bombay Gas Co., Ltd. .. .. .. .. | 500 |
| D. Blythe, Esq. .. .. .. .. .. .. | 500 |
| Messrs. Latham Abercrombie & Co. .. .. .. | 500 |
| W. S. Millard, Esq. .. .. .. .. .. | 500 |
| Messrs. John Dickinson & Co., Ltd. .. .. .. | 500 |
| Messrs. John Bruce Murray Sons & Co. .. .. | 500 |
| H. Johnstone, Esq. .. .. .. .. .. | 250 |
| Messrs. Marshall Sons & Co., Ltd. .. .. .. | 500 |
| ,, Macbeth Bros. & Co., Ltd. .. .. .. | 500 |
| ,, Thos. Cook & Son .. .. .. .. | 500 |
| ,, Steiners, Ltd. .. .. .. .. .. | 500 |
| ,, James Mackintosh & Co. .. .. .. | 500 |
| ,, Croft & Forbes. .. .. .. .. .. | 500 |
| ,, Turner Hoare & Co. .. .. .. .. | 500 |
| ,, Duncan Stratton & Co., Ltd. .. .. .. | 500 |
| ,, Prier de Saone & Co. .. .. .. .. | 500 |
| The Mitsui Bussan Kaisha, Ltd. .. .. .. | 500 |
| The New Mofussil Co., Ltd. .. .. .. .. | 500 |
| T. D. Moore, Esq. .. .. .. .. .. | 250 |
| The Nippon Yusen Kaisha .. .. .. .. | 300 |
| The Calendar's Cable and Construction Co., Ltd. .. | 300 |
| The Marittima Italiana S. N. Co. .. .. .. | 300 |
| Messrs. Narandas Rajaram & Co. .. .. .. | 250 |
| ,, Craigie Blunt & Caroe. .. .. .. .. | 250 |
| ,, Henry Gannon & Co. .. .. .. .. | 250 |
| ,, E. & W. Andrew, Ld. (Manchester) .. | 250 |
| ,, Heatly & Gresham, Ld. .. .. .. | 250 |
| The South British Insurance Co., Ltd. .. .. | 250 |
| John Fachiri, Esq. .. .. .. .. .. | 250 |

| | Rs. |
|---|---|
| A. Durst, Esq. .. .. .. .. .. .. | 250 |
| Messrs. C. Boggiano & Co. .. .. .. .. | 250 |
| „ J. Buxbury & Co., Ld. .. .. .. | 250 |
| „ J. A. Begbie & Co. .. .. .. .. | 250 |
| „ W. H. Scales & Co., Ld. .. .. .. | 250 |
| „ Reuters Telegram Co., Ld. .. .. .. | 250 |
| „ Mulji Jaitha & Co. .. .. .. .. | 250 |
| The Eagle and British Dominions Insurance Co., Ld. | 200 |
| Messrs. B. G. Gorio & Co. .. .. .. .. | 200 |
| „ Bell Russ & Co. .. .. .. .. | 200 |
| „ Kiddle Reeve & Co. .. .. .. .. | 200 |
| „ Sulzer Bruderer & Co. .. .. .. | 200 |
| „ Kahn and Kahn .. .. .. .. | 200 |
| „ Croft Mody & Co. .. .. .. .. | 150 |
| „ Premchand Roychand & Son .. .. | 150 |
| „ Grant Dwarkadas & Co. .. .. .. | 150 |
| „ Ruttonsey Ernst & Co. .. .. .. | 150 |
| „ L. & F. Barraclough & Co. .. .. .. | 100 |
| „ Skippers & Co., Ld. .. .. .. .. | 100 |
| „ Gutmann & Co... .. .. .. .. | 100 |
| The Gosho Kabushiki Kaisha, Ld. .. .. .. | 100 |

## APPENDIX A-2.

## VISIT TO BOMBAY OF THE HON'BLE SIR WILLIAM MEYER.

The Hon'ble Sir William Meyer, K.C.I.E., Finance Member of the Government of India, accompanied by Mr. F. M. Cook, I.C.S., Accountant-General of Bombay, met the General Committee and the Finance Sub-Committee of the Bombay Chamber of Commerce on Monday, 2nd April 1917, for the purpose of discussing informally various questions of commercial interest.

The Chairman, the Hon'ble Mr. Malcolm N. Hogg, in opening the proceedings said :—

Gentlemen,—In opening this discussion I desire first of all to extend a hearty welcome to the Hon'ble Sir William Meyer and to thank him for meeting us here to-day ; these informal conferences which the Finance and Commerce and Industry Members of H. E. the Viceroy's Council are good enough to have with us from time to time give us a much valued opportunity of a free discussion of those public matters, which are of particular interest to us, and we much appreciate them.

It is but natural that I should refer to-day to such matters of immediate interest as the Budget and the War Loan and I must ask the Hon'ble Sir William Meyer's indulgence, if in doing so I repeat opinions and views which have already been represented to him by us or by our late Chairman.

I wish to tender our hearty congratulations to the Hon'ble Member on the very favourable Budget which he was able to lay before the Viceroy's Council and on his skilful handling of the finances of India during the war which has rendered such a Budget possible. But in particular I must express our cordial and enthusiastic approval of the splendid gift of 100 millions sterling which Government, on behalf of India, have offered to the Empire. At the present moment the War Loan, which forms a part of this gift is the principal subject in all our thoughts and I think I can promise the Hon'ble Member that the members of this Chamber will support it with all their resources and all their influence. In this connection I wish to lay before him a few suggestions, which might tend to increase the popularity of the Loan and which I hope will have his careful consideration.

It will be apparent that if the Loan is to be as great a success, as we all hope it will be, it will be necessary for Banks to make advances freely to intending investors. It has been represented by some Banks that they are to some extent hampered in this matter by doubt as to whether, if they lock up a large portion of their resources in this manner, they will in case of need be able

to get assistance from Government in the shape of advances against Government Securities through the Presidency Banks. If Government can see their way to give some measure of assurance to the Banks on this point, such an assurance would undoubtedly do much to promote the success of the Loan.

There are also some points in connection with the Cash Certificates, to which we wish to call attention. We understand that the Cash Certificates will only be issuable in one name, and will only be transferable by permission of the Postmaster-General. The limit of one name is likely to prove a hindrance to many a small investor who may desire to take a Certificate in the joint names of, say, himself and his wife, so that it may be easily and readily cashed by his wife in the event of his death and we hope that Government will be able to meet this contingency.

The provision that the Certificates are only transferable by special permission may also prove a stumbling-block to many investors and is particularly a difficulty in the case of Employers who may wish to purchase a considerable number of Certificates and transfer them to their Employees. In such cases also the limit of Rs. 7,500 as the maximum amount which can be taken in one name will prove a difficulty. It is within our knowledge that several firms and companies, who desire to assist the sale of Cash Certificates in this manner, find themselves confronted by these two difficulties and we would ask the Hon'ble Member to try and find a way of overcoming them.

Another point in connection with the Cash Certificates, which we consider to be of importance, is that their purchase should be accompanied by the minimum of formalities. Nothing frightens and deters the small investor more than having to fill up forms which he does not fully understand and we hope that it will be possible to arrange that intending investors can walk into a Post Office and buy a Cash Certificate or at any rate a temporary allotment letter over the counter without having to fill in an application form and then return for the Certificate at some future date.

Before leaving the subject of the War Loan I must refer to the question of Premium Bonds. It will, no doubt, be within the Hon'ble Member's recollection that this Chamber recently addressed

the Government of India recommending that a portion of the War Loan should take the form of an issue of what are usually called Premium Bonds and we understand that similar representations were made by other Chambers. Our reasons for this recommendation were set out in our letter and I need not repeat them here. We realise that our recommendation was possibly rather late for adoption in connection with the present Loan but the fact of our sending it in spite of this is a measure of the importance which we attach to it and we wish to press our views upon the Hon'ble Member for future use and should be very much interested if he could give us his views on the merits of the proposal.

I now pass on to the question of the new taxation which has been imposed. Here again the Chamber has reason to congratulate the Hon'ble Member on the general incidence of his taxation and we take this opportunity to express our approval of the raising of the import duty on Cotton goods to the general level of 7½ per cent. This we take to be only the prelude to the ultimate abolition of the Excise duty, as soon as financial conditions permit it, which we recognise to be necessary as an act of justice however much it may be opposed to the immediate interests of some of us. We hope that this may be accompanied by a regradation of the import duties on a preferential basis.

As the Hon'ble Member is aware this Chamber regards the application of the new super-tax to the undistributed profits of Companies with considerable misgiving. We fully admit that there are many Companies in India who can well afford and should be made to bear a portion of such new taxation as is necessary. We also desire to thank the Hon'ble Member for meeting the criticisms made against the application of the super-tax to Companies to the extent of allowing 10 per cent. of the profits to be put to reserve untaxed. But neither of these considerations can remove our objection to the principle of a tax which entirely ignores the relation of profit earned to Capital invested and which creates a strong incentive to Companies to distribute in extravagant dividends profits which might more prudently be devoted to strengthening reserves. At the present time much attention is being devoted to the best methods of promoting the industrial development of

India and we feel that successful industrial companies should be encouraged to husband their resources for future extensions rather than to distribute them in very high dividends. The same considerations apply with equal or even greater force to Banks.

While on this subject I may perhaps bring to the notice of the Hon. Sir William Meyer one or two points in connection with the collection of income-tax which call for consideration. The first point relates to the allowance to industrial concerns for depreciation; we consider that a firm or Company, which experiences a period of misfortune during which it is unable to set aside the full permitted scale of depreciations, should, when more prosperous times come to it, be allowed to make up the arrears of depreciation. The second point relates to the depreciation of Government and other trustee securities. It appears to us that Banks and other Companies, who may have a portion of their resources invested in such securities should be allowed to set aside necessary depreciation on those securities free of income-tax and super-tax. Lastly the vexed question of double income-tax again arises in connection with the super-tax. This Chamber has always held that Companies and firms domiciled in the United Kingdon should not have to pay both English and Indian Income-Tax on the profits which they earn in India. Naturally therefore we feel it to be a very real hardship on such Companies, if they are to be called upon to pay both the English Excess Profits tax and the Indian super-tax.

I now pass on to a recent interview which this Chamber had with Mr. Gubbay. The principal object of Mr. Gubbay's visit was to urge upon the members of the Chamber that when they had remittances to send home they should do so only through the Banks. I only desire now to repeat to the Hon'ble Member on behalf of the new Committee the assurance of co-operation and support in this matter which the late Committee gave to Mr. Gubbay.

During our discussion with Mr. Gubbay one point was touched upon which I should like to bring to the notice of the Hon'ble Sir William Meyer. It would greatly facilitate the purchase of bills by the Exchange Banks if Government could make some announcement as to the duration of the present fixed rates of Exchange.

We recognise that this is a matter of some difficulty as the policy of Government in this matter must be partly guided by the price of silver, but as the matter is of considerable importance we commend it to the Hon'ble Member's consideration.

On the last occasion when the Hon'ble Member honoured us with a visit he informed us that the question of the Stamp Duty on Cash Credit Agreements had been referred to Local Governments for their opinion. This was early in August last and we regret that we are still without any indication of Government's intention in this matter; we hope that the Hon'ble Sir William Meyer will be able to give us some more definite information to-day.

The Hon'ble Sir William Meyer in reply said :—

Mr. Hogg and Gentlemen,—I am very glad to meet you once more, and to receive your congratulations on the recent Budget and on the financial administration of the Government of India which, as you put it, has rendered such a Budget possible. I also note your cordial and enthusiastic approval of the splendid gift of 100 million sterling which the Government on behalf of India have offered to the Empire and which has called forth such general satisfaction.

I am very pleased to learn that the Members of this Chamber will support the War Loan 'with all their resources and all their influence.' I congratulate you on having already got ahead of Calcutta in the way of subscriptions, and I trust you will do your best to keep this lead and make it a longer one. I should like in this connection to say how much the Government of India are indebted to Their Excellencies Lord and Lady Willingdon, and to our friend Mr. Birkett and other helpers, for the excellent local arrangements that have been made for rendering the Loan popular in Bombay.

I fully agree with you that 'if the Loan is to be as great a success as we all hope it will be, it will be necessary for Banks to make advances freely to intending investors.' The Bank of Bengal have already appreciated this, and have framed a very liberal scheme under which investors will be financed by the Bank up to 2 years at a moderate 5 per cent. rate of interest. When I was in Cal-

cutta the other day I learned, too, that the Exchange Banks there were going to follow this lead in regard to their constituents. I am now able to say that the Bank of Bombay is going to have a scheme similar to that of the Bank of Bengal in respect of subscribers of Rs. 25,000 and under, while in regard to larger subscribers, they will, as they have already announced, charge one per cent., below current bank rate, and I hope that the exchange and other Banks here will do likewise in respect of their clients. I quite agree with you, too, that if a Bank is temporarily embarassed by assisting in Loan operations, or by having its deposits drained for subscriptions to the Loan, it ought to receive temporary assistance from the Presidency Bank, and I am now in a position to announce that this assistance will be given on reasonable terms by the Presidency Bank so far as its funds permit. The Presidency Banks in their turn may expect such temporary assistance as the Government can reasonably give in preventing depletion of their funds.

As regards Cash Certificates, the reason for which these are only transferable by permission of the Postmaster General was indicated in para. 89 of my speech introducing the Financial Statement, *viz.*, that they carry special privileges intended for petty investors, among them exemption from income-tax where it would otherwise be chargeable, and that it is desirable to prevent their being bought up by speculators and large capitalists. I had in mind the possibility of allowing the purchaser of a Cash Certificate to name some person to whom the Certificate might be paid in the event of his death. But on consideration it was found that this would raise legal difficulties. I will, however, have the point you mention as to the possibility of a Certificate being taken out in the joint name of two persons, say a man and his wife, so that it may be readily cashed by the survivor, further examined.

As regards your other point with reference to employers who may wish to purchase a considerable number of Certificates and transfer them to their employees, a similar question was put to me when I met the Committee of the Calcutta Chamber of Commerce the other day, and Mr. Gubbay told me that he was considering the matter and would make proposals which he thought would meet the difficulty.

Lastly, I quite agree with you that Cash Certificates should be purchaseable with the least possible degree of formality, and I am sure you will find that Mr. Gubbay and Sir William Maxwell have this point prominently in mind.

You ask me my opinion as to the adoption of the premium bond system in connection with future loans. Well, a great deal depends on what you mean by a premium bond system. If it means a system under which there is a markedly low rate of interest as compared with market conditions with a relatively large amount of money given away in prizes, then it becomes a gamble, and the Government, though it may occasionally wink at a gamble by others can hardly set up a gambling-shop of its own. Apart, too, from the moral objection you could not expect banks, companies and so on to put money into a loan in which there was such a low rate of interest: it would not be a desirable investment for them. I put these objections to the Committee of the Calcutta Chamber of Commerce last August. If, however, you mean a system under which there shall be a fair rate of interest but with an additional fillip in the shape of prize money, well, then I have an open mind on the subject, and am willing to consider the matter in connection with the next year's loan. I cannot say more for you will readily understand that the terms of our loans must depend on the circumstances prevailing at the time they are issued: we have like other people, to follow in the way that is temporarily most expedient.

You express your marked approval of the raising of the Import duty on Cotton goods to our general tariff level, and you say that you take this 'to be only the prelude to the ultimate abolition of the Excise duty,' and hope that there may also be a regradation of Import duties on a preferential basis. Well, as regards the Excise duty, which remains at its former figure of 3½ per cent., I can only repeat what I said in para. 67 of my speech introducing the Financial Statement that there can be no question of our doing away with an impost estimated to produce about £320,000, in 1917-18 at a time when we have to impose extra taxation. As regards the future, I must remind you that under a recent Resolution of the House of Commons the whole of our tariff will come under revision in connection with any scheme which can be evolved for drawing

the economic bonds of the Empire closer. Such a revision would not of course be a one-sided basis: it would mean a revision of the tariffs of Great Britain and the Dominions as well as of our own on a basis of mutual concession. But that is at present in the womb of the future, and I cannot forecast any more than you can how it would work out in practice, or what the exact effect would be in respect of our Cotton or other Import duties.

One word more before I pass to other points, and it is spoken as a friend, if I may say so, rather than as Finance Member. The millowners are going to get a considerable advantage from the revision of the Cotton duties. I would ask them in turn to recognise that they have a duty to the community, the fulfilment of which will also be in their own ultimate interests, in improving the efficiency of their workmen by better housing and more sanitary surroundings. Also in assisting in the education of the workers' children, who may be looked on to supply the mill-hands of the future.

As regards your criticisms on the super-tax, I have to observe that the concessions I made in Select Committee were accepted as adequate by your representative there—Mr. Wardlaw Milne—as well as by Mr. Bray from Calcutta. You complain that the tax 'entirely ignores the relation of profit earned to capital invested.' I must point out to you that the whole basis of our income-tax and the super-tax which has been added to it is assessment of income and profits. We have never contemplated an assessment on Capital. If, however, you desire to have such an assessment, such as the German Government, for instance, made in 1913, on the next occasion on which the Government of India may need more revenue, why not send in your proposals, and I or my successor will be happy to consider them?

I cannot share your view that the assessment of undistributed profits to super-tax under the law as it now stands is likely to bring about undesirable allocation of profits to dividends. I credit most of the companies, firms and banks which have such profits with more sense than that. I believe that they realise that, even allowing for the tax, it is in their own interests to allocate a portion of their reserves to the expansion of their business. If, however,

13358

your actual experience should prove your forebodings to be justified, there would be a case for reconsideration of the matter. In such a case, we must go by experience and not by pessimistic prophesying.

Turning to income-tax you asked that a firm or company which has not been able to utilise the full allowance we made for depreciation in one year should be allowed the benefit of the balance in a future year. Such a concession would be an entirely new departure, which I am unable to offer at present. You are aware, however, that we propose before long to take up the question of amending the whole of the machinery of our existing income-tax, and if you will put up definite proposals in the direction you mention they shall be considered.

You next ask that banks and other companies who may have a portion of their resources invested in Government or other Trustee securities should be allowed to set aside the necessary depreciation on those securities free of income-tax or super-tax. I cannot admit this proposition, which again seems to me to confuse profits on which we levy our taxation and capital. The current value of a Bank or a Company's securities comes into play in dealing with the audit of its capital position; the auditor has to consider what those securities would fetch if the company or the bank were suddenly wound up, and it is quite possible that, taken at their current market prices, the securities would in many cases be found to fetch a good deal more than the original purchase money. You do not suggest that in such a case the company or the bank should be taxed on appreciation and there is no case for letting it off taxation on its current profits by reason of the fact that a previous investment has not been for the time altogether fortunate a state of things which may well be remedied later on. You have further perhaps been misled by the fact that we allow for depreciation in respect of machinery, plant, buildings and so forth; but that is quite a different matter. Take the case of machinery. There is real and constant depreciation in the machinery which in use, and its value will eventually run down practically to zero. A depreciation fund in this connection means that, as a matter of prudence a company sets aside a certain amount year by year towards the inevitable day at which the machinery will have to be

scrapped and new stock purchased, instead of having the whole cost thrown upon it when that day arrives : and the Government make allowance for the setting aside of such money. Securities stand on quite a different footing. As I have said, there is no necessary depreciation—there may even be appreciation—and so long as you do not sell your securities, they turn out as good work as ever : I mean that the rate of interest remains constant.

As regards double income-tax, I can only refer you to my speech of the 7th March last introducing the report of the Select Committee on the Super-tax Bill. I said that the Home Government have already promised to consider this question—and it must be considered in connection with *post bellum* measures calculated to draw the bonds of Empire closer. But I said that for the present we must take things as we find them, and we cannot give up any portion of our ordinary income-tax or of our super-tax by reason of the levy of similar taxation at Home. I did, however, make an important concession in regard to the excess profits tax, temporarily levied at Home, in regard to our super-tax, and I said that when sums had been paid to the British authorities in the way of excess profits taxed, these amounts would be treated for Indian purposes as working expenses and would not be taken into account in calculating taxable income. Your apprehension that companies would be called upon to pay both the English excess profits taxed and the Indian super-tax is therefore unfounded.

As regards your request for an announcement as to the duration of the present fixed rates of exchange and the limitation of the Secretary of State's council drawings, which is a necessary corollary, I can only repeat what I said in a *Communique* issued on the subject on the 5th January last, after an interview with the representative of the Exchange Banks and others in Calcutta and again in para. 36 of my speech introducing the current year's financial statement, *i.e.*, that these restrictions should be relaxed as soon as it is safe to do so. So long as the difficulties which they are meant to meet are not remedied, the restrictions must remain. These difficulties arise from the abnormal state of things created by the War and the drain on our silver stocks, and a

perusal of the recent Paper Currency returns will show that in spite of fresh coinage these are still far from strong. I am sure too, that you will agree with me, that we should not go back to an era of free council drawings until we find ourselves in a position to maintain it for a considerable time. A short period of free councils followed by fresh restrictions would make things worse than before.

Lastly, you ask me what had been done in regard to your representations about a Stamp duty on Cash Credit Agreements. Well, we have received most of the replies we called for, but they do not show by any means an unanimous acceptance of your proposal, and we have yet to obtain the views of a very important body—the Bank of Bengal. I propose to ask them to expedite their reply to our reference and when we receive it we shall be in a position to examine carefully the criticisms that have been made and consider to what extent we can accept your suggestion.

Once more, Gentlemen, I thank you for your kind words, and though I have not been able to see eye to eye with you on some points, I hope you will realise that I have carefully considered the matters on which we appear to differ.

A cordial vote of thanks to the Hon'ble Sir William Meyer terminated the proceedings.

## APPENDIX A-3.

## VISIT TO BOMBAY OF THE HON'BLE SIR GEORGE BARNES.

The Hon'ble Sir George Barnes, K.C.B., Member of Commerce and Industry, accompanied by Colonel Miles Irving, met the Committee of the Bombay Chamber of Commerce, on Monday, 9th July 1917, for a general discussion of some of the more important commercial questions that have recently arisen.

The Chairman of the Chamber, the Hon'ble Mr. Malcolm N. Hogg, in the course of his remarks, said :—Gentlemen,—In opening the proceedings I desire first of all to extend a very hearty welcome to the Hon'ble Sir George Barnes and to thank him for again coming

down to Bombay and giving us this opportunity of having an informal discussion with him. We are also very glad that Colonel Miles Irving has been able to accompany the Hon'ble Member and to him also we offer our welcome and thanks.

The first subject to which I wish to refer is the general service training under the Indian Defence Force Act. On the 27th April this Chamber addressed a letter No. 554/61 to the Commerce and Industry Department of the Government of India, in which we dealt with the subject very fully and endeavoured to show that the present scheme of general service training was, in so far as it affected the Covenanted Europeans on the staff of our members, unsuited to existing conditions. It is not necessary for me to repeat the arguments put forward in that letter, but there are a few general remarks on this subject, which I should like to make. It has been suggested in certain quarters that men who are still employed on commercial work are actuated by a desire to evade Military Service and to shirk their duty to the State. This suggestion, I believe, to be wholly untrue and I would like to quote in this connection some remarks made at the Annual Meeting of the Hongkong and Shanghai Banking Corporation by the Chairman of that Bank. In commenting on the work of the Bank's staff, he said: "Their work has been arduous, and they have loyally carried out their responsible duties, although all of them would prefer to be serving their country in a different field. Still, if British Commerce in the East is to be carried on, it is essential for the Bank to be efficiently staffed and I would mention that the staff has been depleted to the barest minimum compatible with efficiency. I need hardly say that the Chief Manager and your Directors have recognised the great responsibility placed on them in refusing the many applications from the Eastern staff for leave to proceed home to fight—a responsibility they would not have accepted had it not been their conviction that, by remaining, the staff are performing services which our Government recognise to be essential to the successful prosecution of the war." These words appear to me to put the matter very well and I believe them to be substantially true of the staff of our members. Reverting again to our letter .... I should perhaps mention, that out of the total of about 300, given in paragraph 12 of the letter as the number of men of active

military age on the covenanted staffs of our members, about 170 have either received exemption or have been medically classed C., D., or E., and a few other exemptions have either been granted since these figures were compiled or are pending. This leaves a total of about 130 men as *prima facie* liable to the general service training. But this total includes men in the artillery and cavalry corps and it is not quite clear whether men in those corps will be sent for the infantry general service training. On this point Colonel Irving will perhaps be able to enlighten us.

There is another point in connection with the liability to general service which appears to me to have been rather generally overlooked. The liability to general service carries with it, if I understand it rightly, (1) the liability to a three months' course in each year of general service training, (2) the liability to be called out for general service at any time, if required. This means therefore that those members of our staffs who are not exempted will not only be required in rotation for three months' training but may all be called out at once. In addition to the men referred to in our letter there is another class of men, whose removal for general service would involve dislocation of a very important industry; I refer to Europeans employed in textile mills.

The position of these men has, I understand, been fully laid before the Commerce and Industry Department in a recent letter from the Millowners' Association. I need only say here that as several of our members are interested in the mill industry we should be glad if the Hon'ble Member could tell us the result of his consideration of the Millowners' Association's representation.

Before leaving this subject it is perhaps desirable that I should recapitulate as briefly as possible the attitude which this Chamber has taken up on the question of the Indian Defence Force Act. We are in complete agreement with the principle that all men should be liable to receive a measure of military training. We are also in complete agreement with that part of the Communique recently issued from Simla which points out that there are comparatively few men who can properly claim freedom from liability to such training as will enable them to be of material use in suppressing local disorders. But the Indian Defence Force Act goes

considerably further and by its scheme of general service training apparently contemplates making men, who are already very fully employed in their civil duties, into efficient soldiers for active service purposes. This, we respectfully submit, is impossible without gravely impairing their efficiency in their civil duties. We understand that it is the opinion of Government that the commerce and shipping of this port, the bulk of which is now proceeding on lines of direct national importance, must be efficiently maintained. It can scarcely be denied that it is in the national interests that it should be so maintained by the minimum number of men. We submit that to take the men who are so maintaining it away from Bombay for three months in each year must have one of two results, either serious loss of efficiency or the employment of more than the minimum number of men. The recruitment of fresh staff being generally impracticable under existing circumstances, the former must be the result. For this reason we consider that men, who are fully employed in business which it is desirable in the national interests should be carried on, should be liable only to such local military training and duties as will not prevent them from efficiently performing their ordinary work. Men not so employed might properly be taken for whole time military service.

### Serious Delays in Shipping.

The next subject to which I have to refer is the labour supply in the Bombay Presidency. This Chamber recently addressed to the Commerce and Industry Department two letters, one calling attention to the serious delays of shipping which would result from the recruitment by the military authorities of sea-going lascars for shore duties in Mesopotamia and elsewhere, the other dealing with the proposed recruitment of a labour corps for service in France from the Bombay Presidency. We have to thank the Hon'ble Member and the Military Department for the consideration which has been accorded to these representations. A meeting has recently taken place between Mr. Forbes, Deputy Superintendent of Recruitment, Bombay, and two representatives of this Chamber at which an arrangement was come to which it is hoped will prevent the recruitment of sea-going lascars.

We have not as yet received any reply about the proposed labour corps, but hope that the Hon'ble Member may be able to give us his reply to-day.

### Plague and Malaria.

There is another point in connection with the labour supply to which we desire to call the attention of the Hon'ble Member and that is the ravages of plague and malaria, particularly in mofussil towns and the necessity for more organised medical and sanitary measures being taken to combat these diseases. We are aware that this is a matter which comes rather within the sphere of the Bombay Government than of the Commerce and Industry Department and also that it is a matter which it is extremely difficult for Government to deal with inasmuch as sanitation and the combating of disease are among the duties assigned to Municipalities. It is not our intention to make any specific recommendations to the Hon'ble Member, but rather to invite an informal discussion of the question and to ask him to consider very carefully whether Government can take any steps to assist or stimulate municipal action in this very important matter.

It will be apparent to the Hon'ble Member that a sufficient and efficient labour supply is a "sine qua non" to the future industrial development of India, to which so much thought is being given at present.

In the discussion which will take place later we shall, I think, be able to put certain facts before the Hon'ble Member, which will show that both the quantity and the quality of the labour supply of this Presidency is being seriously affected by plague and malaria and that the measures taken to combat these diseases in most of the large mofussil towns leave much to be desired.

### Currency in India.

On the 11th May this Chamber telegraphed to the Finance Department calling attention to the serious position which had arisen from the shortage of metallic currency in India and urging Government to press upon the Home Government the necessity of the import of a considerable quantity of sovereigns or bar gold

into India. During the last few weeks the shortage of metallic currency has been rather less acutely felt, but we consider this to be only a temporary respite due to the fact that the demand for money for cotton is lessening while that for jute has not commenced. The situation is likely again to become acute when the jute season is in full swing and we look forward to the prospect throughout the next busy season with the gravest concern. We have no doubt that the Government of India are fully alive to the position, but we shall be much interested in any information as to the probability of the import of gold or of any other remedial measures which the Hon'ble Member is in a position to give us. When the Hon'ble the Finance Member last visited Bombay the War Loan was in its infancy and we think that the very large measure of success to which it has since attained must be a source of considerable gratification to Government. At the same time it is generally believed that the military expenditure of the Government has become increasingly and unexpectedly heavy and that all and more than all the money received will be required. If this is correct, it is not improbable that Government will have to raise further funds early next year.

If that should prove to be necessary we desire respectfully to press upon the attention of Government the suggestion, which this and other Chambers made early in this year, that an issue of Bonus Bonds should be made conjointly with the ordinary form of Government loan.

Another subject which has claimed our attention is the proposed revision of the Income Tax Act. This Chamber has recently submitted through the Bombay Government its views on the proposed revision and I need not repeat them here. We should however be very interested to hear any comments on our recommendations which the Hon'ble Member has to make. A similar remark applies to the important question of Trade after the War. This subject was considered at a Conference of Chambers of Commerce held at Delhi in March and certain resolutions were adopted. The report of this Conference and the separate and rather fuller report of this Chamber have both been in the hands of Government for some time.

The Hon'ble Member before he came to India had special opportunities of studying the Imperial and international aspect of this question and the unusually wide experience and knowledge which he brings to bear on it will lend additional interest to any remarks which he may be prepared, at this stage, to make.

INDIAN DEFENCE FORCE.

The Hon'ble Sir George Barnes in his reply said:—The first question, Sir, to which you have referred in your speech relates to the Indian Defence Force Act. Your Committee addressed two letters to Government in April last on this subject, and in the second of those letters your Committee pressed for the abandonment, or at least a radical modification, of a certain part of the Defence Force scheme namely, that part which involves taking men away from their ordinary place of residence for general military service. I have also received a letter of the 21st June from the Bombay Millowners' Association.

As you all know, the provisions contained in the Act relating to general military service are a vital part of the Defence Force scheme. The object to be attained by this general military service, as it is called in the Act, is the release of Regulars or Territorials for active services. It is the part of the scheme to which the military authorities attach the highest importance, but they are also fully aware of the great importance even from a purely military point of view of causing as little disturbance as possible to trade and industry generally. They view your position and the position of others engaged in commerce or in industry not only with sympathy, but with anxiety. They fully recognise, as one of them said to me the other day, that they are not the only pebbles on the beach, and I feel sure that you on your part desire to do the utmost in your power to help the Empire at the present time.

I have discussed at considerable length with the military authorities how this part of the scheme can be best worked so as to ensure the minimum of disturbance to trade, and in particular to trades and industries of national importance. They are anxious to meet your difficulties as far as they can, and their view is that the Selection Committees provide the necessary machinery for minimising disturbance. A good deal of misapprehension has ap-

parently existed on the interpretation of the words "so far as may be" which occur in Rule 44 of the India Defence Force Rules, and the Bombay Selection Committee referred this point, among others, for the orders of Government.

### Select Committee's Discretionary Powers.

They were informed through the Local Government that these words were intended to give the Selection Committee a discretionary power in selecting the men required with due regard to commercial and other interests, and that the Committees were not therefore bound to provide by selection the full quota asked for by the military authorities. The findings of the Selection Committee can only be upset or interfered with by His Excellency the Commander-in-Chief, and I need not tell you that His Excellency will only exercise these powers for grave reasons and that it is not his intention to interfere in matters of detail. Your Chamber is strongly represented on the Bombay Selection Committee, and I think that you may safely leave it to the latter to see that men are not called away for general service in any cases where their absence will endanger matters of national importance.

### Instruction to Military Representatives.

I may remind you too that the instructions given to the military representatives before the Exemption Tribunal was that it was not in the national interest that a private firm should be exposed to the possibility of having to close down owing to their European staff being taken away. Under the Selection Committees the process of selecting men for general military service has been left very largely in the hands of the commercial community themselves, and I trust that you will agree that this is as far as the military authorities can be expected to go in respect of a portion of the scheme to which, as I have already said, they attach the highest importance. His Excellency the Commander-in-Chief has entrusted me with his confidential figures showing the total number of men between 18 and 41 registered in Bombay and the number who, after deducting exemptions, are liable for general service, and he wishes me to show you these figures and to ask you, Sir, and the gentlemen of this Chamber to consider them in relation to the comparatively small quota required from Bombay. He knows that

you are anxious to do all that can be reasonably asked of you in this matter, and he hopes after examining the figures which I will lay before you after the meeting that you will come to the conclusion that the contribution asked is not too heavy a burden for your great city to bear. In order to give you the best help possible with regard to this very important matter, the Adjutant-General in India has deputed Colonel Miles Irving, who, as you know, is acting as Assistant Adjutant-General, to give you all the information and help in conference after this meeting is over.

RECRUITMENT OF LABOUR.

You have referred, Sir, to the recruitment of labour in Bombay for Mesopotamia and elsewhere—a matter which was dealt with in some detail in your letters of the 10th and 18th May to my department. The first of these two letters deals with the recruitment of lascars and sea-going ratings generally for work in Mesopotamia. I think you know that the Government are fully aware of the importance of this matter and that last year strict instructions were issued by the Government to the Recruiting Officer in Bombay not to recruit sea-going lascars for any but sea-going work. I am very sorry to say, as you know, that the instructions of the Government were not fully carried out. As intimated to you in my telegram of the 18th June, recruiting officers have again been instructed not to recruit sea-going lascars or marine ratings of any class for inland water transport or for any but their proper sea-going duties. In order that no possible misunderstanding on this subject should remain, the Adjutant-General in India followed up my telegram to you with an instruction from himself to the Recruiting Officer to meet the representatives of your Chamber. I am glad to hear that the suggested meeting with the Recruiting Officer was satisfactorily arranged, and I hope that this special difficulty has been finally removed. The second letter, that of the 18th May, dealt with a proposal to raise a labour corps in Bombay, and thus raised the general question of recruiting unskilled labour in the Bombay Presidency. As you know, we have been asked to help the Home Government by recruiting labour corps for service in France and in Mesopotamia, and a Central Recruiting Board has been set up in order to secure that the man-power of India may be used in

this war to the best possible advantage. This Board will deal with all questions relating to the districts where the labour should be recruited. The letter of your Chamber, that is the letter of the 18th May, has been referred to your Local Government for a report, and both your letter and the report of the Local Government will be considered by the Central Recruiting Board.

### Campaign against Diseases.

You also alluded to the serious effects of plague and malaria upon the supply of labour and to the necessity for a more vigorous and co-ordinated campaign against these diseases in the mofussil. The Government of India realise that the prevalence of communicable disease is possibly a factor of grave importance in determining the present shortage of man-power, and they are alive to the fact that questions of public health not only in the areas whence labour is recruited, but more especially in those where it is employed, are intimately bound up with the industrial development of the country. I am glad, Sir, that you have raised the question of the health of the operatives, for it is of vital importance to employers as well as to the operatives. The employer needs a happy healthy workman, for in no other way will he get the best results of the workman's labour; and the first essential for the workman's health and happiness is a clean and healthy home. Now may I add my voice to what His Excellency the Governor said in Bombay a few months ago and urge those of you who have a share in the Government of this city and those of you who have any interests in mills, to do your utmost to secure the solution of the housing problem in Bombay in such a way as to make you all feel that the housing of the operatives is worthy of your great city.

### Currency Question.

You have referred to several matters which lie more particularly within the sphere of my Hon. Colleague, the Finance Member—Currency, Exchange, Premium Bonds and Income-Tax Act. With regard to Currency I need hardly say that this is a question which is engaging and has for some time past been engaging the very anxious attention of the Government of India. The situation is constantly changing, and it is therefore impossible to hazard any

statement as to what is likely to be the position during the coming busy season. The Government of India are doing everything they can do to obtain imports of gold, but it is vitally necessary that all the gold which reaches the country should be applied in such a way as to be of the greatest service to all the interests concerned. This is the object of the recent Ordinance, and you may rely that the Government will continue to strain every nerve to obtain imports of gold. I am afraid that I can hold out no prospect whatever of any relaxation in the present restrictions on exchange which are necessitated by the limit of supplies of silver available for coinage. People, I think, are apt to forget sometimes that the so-called restricted allotments of councils represent a sum of 40 millions sterling for the year—a figure which would have been regarded as absolutely phenomenal before the war and is considerably in excess even of last year's figures. The question of currency is, of course, closely connected with that of exchange. I have read the letters which your chairman has laid before me in which it is stated that rates of exchange are sometimes quoted in the bazaar in excess of those which have been agreed upon with the exchange banks. On this subject I shall be very glad to hear any observations which you have to make and any suggestions by which the evil you speak of can be remedied, and I can promise that any suggestions coming from your Chamber will be very carefully considered by the Government of India; I understand that you have already had some talk on the matter with Mr. Cook, the Controller of Currency.

### Premium Bonds.

You, Sir, alluded just now to the recommendation which your Chamber made in the early part of the year that a portion of the war loan should take the form of an issue of what are usually called "premium bonds," and you discussed the question with my Hon'ble Colleague Sir William Meyer, when he was down here in April last. I hardly think that I can now add anything to what he then said. He told you that if what you had in your minds was a system under which there should be a fair rate of interest, but with an additional fillip in the shape of prize money, then he said he had an open mind on the subject and was willing to consider

the matter in connection with next year's loan. I think that we should all be with my Hon'ble Colleague in the opinion which he then expressed, but it is plain that the wise course for next year cannot be settled at the present time. With regard to the past, we shall all agree that the loan has proved successful beyond all expectations and that the course which my Hon'ble Colleague then followed has proved itself to be a wise one. While we are on the subject of the loan, let me congratulate you on the position which your province won for itself with regard to loan subscriptions. I see, too, your province at present stands first with regard to subscriptions made through the Post Office. But the Punjab is very close behind you and I am sure you will regard it as a point of honour to maintain and increase your lead. One of the objects of your Chamber in urging that the system of premium bonds should be tried in India, was as your Chairman has told us, that they believed that premium bonds would attract hoarded money from the agricultural districts as nothing else would. In this connection, I should like to point out that the system of Post Office certificates, a system which by the way has come to stay, and which will not end like the other Post Office sections of the loan on 31st October next has proved eminently successful in attracting this hoarded money, and is teaching the agricultural and other classes, who have never before invested money, the first principle and the benefits of investment.

### Revision of Income-Tax.

The question of the revision of the Income-Tax Act is, as you are no doubt aware, at present under the consideration of the Government of India. Replies have been received from local Governments, and various suggestions have been put forward by public bodies, and your Chamber has just sent in its full recommendations. If there is anything which any members of your Chamber will wish to discuss or wish to urge on special points, especially with reference to such matters as "depreciation of machinery", which as an industrial question more especially concerns my department, I shall be very happy to hear what you have to say on the subject, and I need not assure you that the recommendations of your Chamber, which only reached me in the train as I was travelling to Bombay, will be carefully considered

by the Government of India and will be treated with the respect which the collected wisdom of your Chamber deserves. I have not dealt with the complicated series of problems presented by "Trade after the War," but the advice which we have received from the various Chambers throughout the country will be most valuable and helpful. I am not in a position to make any public statement on the subject for many of the problems are not Indian problems alone but are interlocked with similar problems in other parts of the Empire. I shall be glad however to discuss any particulars which you may desire. I am afraid that I have kept you and the gentlemen of this Chamber rather a long time. The subjects which you have raised are matters of great importance to the welfare of this country and that fact must serve as my excuse.

A cordial vote of thanks to the Hon'ble Sir George Barnes and Colonel Miles Irving terminated the proceedings.

# APPENDIX A-4.

## VISIT OF HIS MAJESTY'S SECRETARY OF STATE FOR INDIA.

To His Excellency the Right Hon'ble FREDERIC JOHN NAPIER THESIGER, P.C., G.M.S.I., G.C.M.G., G.M.I.E., Baron Chelmsford of Chelmsford, Viceroy and Governor-General of India, and the Right Hon'ble EDWIN SAMUEL MONTAGU, P.C., M.P., His Majesty's Principal Secretary of State for India.

Your Excellency and Right Hon'ble Sir,—We have to thank you for granting us this interview and for affording us an opportunity of laying before you our views on the present political situation in India and the future development of the system of Government. We represent a community, the numbers of which have been greatly reduced by the claims of military service, while those of us who remain are fully occupied with our share in keeping British trade in India alive and in Indian Defence Force duties. We should have much preferred if Government had

postponed the consideration of political changes until after the War. Since, however, it has been decided otherwise, we are too much concerned with the welfare of this country to stand aloof from the discussion and we have asked for this interview which has been kindly granted to us. It will be obvious that an address on so complex and delicate a problem compiled in a few weeks cannot go very far in its constructive proposals: we hope, however, to be allowed further opportunities of expressing our opinion on appropriate occasions. In this connection we have noted with satisfaction the announcement made by the Government of India on the 25th August that ample opportunity will be afforded for public discussion of the proposals which will be submitted in due course to Parliament. We may say at the outset that we are strong supporters of the present system of Government. We do not deny that it requires improvement in many ways, but in its main features it is, we believe, the only system suited to the present conditions and needs of India. We have no desire to approach these matters from any other standpoint than that of the best interests of India as a whole, for we are convinced that what is best for India will also be best for the present and future interests of Indian commerce. In this sphere which more especially concerns us it is hardly possible to think of interests exclusively British. In India, commerce presents a free and common field of activity which is open to us and to our Indian fellow-subjects in every respect on terms of absolute equality. Not only that, but it is an incontrovertible fact that British and Indian commerce, as it at present exists, is so indissolubly united and interdependent that it would be extremely hard to name any so-called British commercial enterprise in this country which did not represent the closest co-operation and association with Indians. We shall, therefore, attempt to show that revolutionary changes are contrary not only to our interests but to the interests of India as a whole.

2. The first point for consideration is what is the exact nature of the problem before us. The present system of administration in this country is in many respects a very good system and has a glorious history behind it. It is just, efficient and stable, it is tolerant and not oppressive to any section, and

commands the confidence of the vast bulk of the population which, like ourselves, desires only to be allowed to work in peace under a just and stable Government: under it India has steadily advanced in material prosperity till she is now wealthier and more prosperous than she has ever been before. There are no acute grievances of an immediate nature or complaints of bad government to be redressed. The demand for change is therefore based on two main grounds, both of which arise directly out of the results of the efficiency of the present system. The first ground is that the general development of the country has so increased the functions and responsibilities of Government that a considerable measure of decentralisation is called for, and the second is that the educated classes desire a greater share in the Government of the country.

3. We will deal with the latter first, and we desire to emphasise that any changes in this direction must come gradually with adequate safeguards and be such as are suited to the conditions of the country at the time; they must not impair the justice, efficiency or stability of the administration or the confidence which it inspires. There is a section of Indian politicians which apparently contemplates the immediate introduction into India of a system of representative Government on Western lines. We hold very strongly that it is highly dangerous to attempt to judge Eastern political requirements by Western standards, but it is sufficient at this stage to point out that the country, at any rate in its present state of development, is entirely unfitted for any such experiment. Representative Government presupposes a broad electoral basis. The present electoral system in India, so far as it exists, is narrow and indirect. No doubt some broadening of the electorates and development towards direct election is now practicable; but it is certain that for many years it must be impossible to establish in India any electoral system which will ensure that the elected members are truly representative of the people. It must be remembered that in British India out of a population of approximately 250 millions, only some 5 or 6 millions are estimated to be literate and only one to one and-a-half millions to be literate in English. The country, therefore, is clearly very far from being ready for democratic institutions, and any attempt to establish representative Government at the present time would be

futile and merely result in giving wide powers into the hands of a narrow oligarchy. Such a result would be peculiarly pernicious in India for two reasons. In the first place, the oligarchy would not have the responsibility of maintaining law and order and so proving themselves at least capable of ruling the country, for law and order would presumably be maintained for them by British power. Secondly, the people of India who have not even a word of their own by which to express their common country, are not a homogeneous nation, but are composed of a large variety of races and creeds, speaking different languages and often unable to communicate with each other save through the English tongue, and subdivided by the caste system into a still larger number of groups, between whom there are the strongest antipathies. A vigorous attempt is being made by the Home Rule party to pretend that those mutual differences and animosities have disappeared. But while it is at least doubtful whether even among the politicians themselves the so-called unity would stand any very searching test, it is a matter of common knowledge to anyone with experience of life in India that acute distrust between Hindu and Moslem, between Brahmin and non-Brahmin, and between other sections of the population still exists. Incidentally we may point out that this mistrust and these differences make the position of even the best intentioned Indian Judge or administrative officer extremely difficult, for not only is he aware that, in deciding between a member of his own community and a member of another community, if he decides in favour of the former, the latter will never believe that the decision is unbiased, but he himself is greatly hampered in the achievement of complete impartiality by the fear of being biased in favour of his community and, if he be a really conscientious man, may well be inadvertently driven into bias against his own community. The British Judge, or British executive officer starts with this immense advantage over his Indian colleague, that he is by force of circumstances entirely disinterested and is not hampered by any haunting fear of bias or of being open to suspicion of it. It is frequently argued that the great services rendered to the Empire during the War by the fighting races of India have established a claim for the granting of the demands of the Home Rule party. We cordially endorse the view that these services should be generously rewarded, but the rewards should be

such as will be most appreciated by those who have rendered the services, and we submit that the fighting races do not desire and would not appreciate the granting of a large measure of political power to other races with whom they have but little in common.

4. We submit, therefore, that the claims that India is a united nation, and that the Indian politicians represent its people, are both equally fallacious, and the day is far distant when either can be even approximately true. The Government of India has to consider the interests of the illiterate Indians who form the large majority of the population, at least as carefully as the often antagonistic interests of the small literate fraction; perhaps more carefully, for the latter are able to voice their wishes and opinions, while the former are not. We believe that it is as necessary to the interests of the vast bulk of the population as it is to the interests of our community and of the other minority communities that the main features of the present system of administration should be maintained. We would point out that the present is the only form of Government which could properly be entrusted with the control of the Army, and it is upon the Army that the authority of every Government must ultimately depend.

5. In the speech with which Your Excellency opened the session of the Legislative Council at Simla this year reference was made to three main lines on which progress might be achieved: firstly, extension of local self-government; secondly, the increased employment of Indians in the higher branches of the public services; thirdly, changes in the powers and constitution of the Legislative Council.

6. With regard to the first of these, we agree in thinking that some extension of local self-government should be made; for local self-government provides the best training for wider responsibilities, and through it the foundations of a broad electoral system can be laid. At the same time it is very necessary that adequate powers should be reserved to the Provincial Governments to correct cases of mal-administration by veto and, if necessary, temporary suspension of the powers of the defaulting body. The record of mofussil municipalities hitherto leaves much to be desired, both as regards care for public health and public money, and it

must be remembered that the handing over of power and responsibility to people who are not sufficiently advanced to exercise it properly may, particularly in the case of sanitation and the combating of disease, result in great and unnecessary suffering to the masses and may materially hinder the progress of the country. We would further urge that in towns or districts where important industrial concerns exist, such concerns should be represented on the local municipality or district board. While on this subject we would call attention to one feature of the present system which militates against efficiency in local administration, and that is the frequency with which district officers are transferred. We have had one instance brought to our notice where an important mofussil town had nine Collectors in eight years. It is obvious that frequent changes make it impossible for a district officer to get properly into touch with his district or to exercise that healthy influence over local affairs, which an officer who knows and is trusted by the people of the district can exert. We consider this point to be of very great importance and we hope that it will receive the careful consideration of Government.

7. We now turn to the second line of progress mentioned by your Excellency—the increased employment of Indians in the higher branches of the public service. This subject has recently received very full and careful examination at the hands of the Public Services Commission. We cannot attempt to discuss their report, but there are two points which we consider to be of great importance and which we are glad to see are provided for in their recommendations. The first is, that Indians who are successful in passing into the Indian Civil Service should, before taking up their duties, undergo a considerable period of training in England so as to give them an opportunity of thoroughly mastering and assimilating the great principles underlying the British Administration in India. The Report of the Public Services Commission provides for this by recommending that all successful candidates, both British and Indian, should undergo a three years' probationary period of special training in England. The second is that competitive examination should not be the sole test for admission to the service. We note with satisfaction that the Commission recommends a combined system of nomination and

competitive examination for candidates for the proposed examination in India, and while we welcome this we would go further and would like to see a similar system applied to all candidates for the Indian Civil Service examination in England. In any changes which are made in the methods of recruitment for the Indian Civil Service, it is, we submit, essential that nothing should be done to impair the popularity and prestige of the service; for it would be a retrograde step if the service ceased to attract candidates of the type which has built up its present high standards of duty and achievement and has written its splendid history. Not the least notable feature of this history has been the absence of that corruption which mars the administration of so many countries, and it is mainly to this fact that the service owns the universal confidence which it inspires. We consider that too much importance cannot be attached to the necessity of maintaining the essentially British character of the administration which, in our opinion, can only be achieved by keeping a preponderance of British officers in the higher branches of the various services. For, after all, the total number of British officers at present in the public services is not large considering the size of the country and the magnitude of the tasks of modern Government.

8. It is in connection with the third line of progress indicated by your Excellency, namely, the domain of the Legislative Councils, that the greatest difficulties and the greatest dangers, in our opinion, exist. Earlier in this address we have endeavoured to show that representative Government on Western lines is, and is likely to be for years to come, impossible in India, and that any attempt to introduce it will merely result in placing power in the hands of a comparatively narrow and politically irresponsible oligarchy. We should, therefore, view any such attempt with the gravest apprehension and disapproval, and we desire respectfully to urge upon your Excellency, and you, Sir, the very serious dangers involved in such a policy. We are of opinion that progress on this third line must logically be slower and more cautious than in the case of the other two, for the latter are both in the nature of training grounds for the former. We submit that any attempt to make the executive Government either dependent for their offices on the support of, or directly responsible for their

actions to, the Legislative Councils, would, under present conditions, imperil the whole fabric of Government. In our opinion all the members of the Executive Councils should continue to be appointed by the Crown, and the Legislative Councils should be presided over, as at present, by the Viceroy and the various Governors and Lieutenant-Governors, who should also retain their power to appoint Vice-Presidents.

9. While we are on the subject of the Legislative Councils we desire to represent to your Excellency, and to you, Sir, that the present representation of the non-official British community on these Councils is inadequate. There are only two elected non-official British representatives on your Excellency's Council and only two on the Bombay Council, and this degree of representation is, we submit, insufficient having regard to the great stake which the non-official British community has in the country, and the prominent and honourable share which it has had in assisting India to its present state of material prosperity and commercial and industrial development. Our claim to increased representation is, we submit, already strong and urgent, but if any enlargement of, or extension in, the powers and functions of the Councils be decided upon the claim becomes stronger and more urgent. We ask, therefore, that all important sections of the British non-official community may be adequately represented and that the adequacy of their representation may be judged by the importance of the interests for which they stand and not by their numerical strength.

10. The spread of education is a necessary preliminary to the establishment of any system of representative Government, and we submit that this is probably the most important need of India at the present time. We would urge, however, that it is not only the spread of primary and secondary education which is required, but that an attempt should be made to bring the system of education into closer touch with the development of the material resources of the country. It is pointed out in Bacon's Essay on Sedition that the over-supply of scholars is one of the oldest sources of trouble in a State, and there can be no doubt that one of the principal causes of the present discontent among a section of the education classes in India is that the supply of men

educated in a particular manner in an excess of the demand, and that such men consequently find themselves without careers suited to their education and training. It appears to us that there must be something wrong with a system of education which turns out lawyers in far greater numbers than are needed; for the chief result of this is the creation of a body of men who become discontented because they are superfluous in the social system and consequently drift into politics. This suggests that some machinery should be set up in this country for co-ordinating the product of the educational system with the requirements of the public services of all descriptions, and of agriculture, mining, commerce, industry, medicine, law, literature, etc.

11. We now turn to the other reason assigned for changes in the present system of administration, namely, the increasing functions and responsibilities of Government. We are of opinion that the system of government by a Governor-in-Council, at present established in Bombay, Bengal and Madras, should be gradually extended to the other Provinces and that the governorships should be held by the best available men, whether members of the Indian Civil Service or public men from home. We consider that a large measure of administrative and financial independence should be granted to Provincial Governments. It appears to us that at the present time there is a much too detailed control of Provincial administrations by the Government of India, and of the Government of India by the Secretary of State. The relaxation of this detailed control would effect a great economy of time and labour and would tend to more efficient administration. We also attach importance to it as strengthening the prestige of the various Governments. We are further of opinion that the present location of the Government of India results in excessive aloofness and that a closer contact with public opinion would lessen or obviate many of their difficulties. In this connection we consider that the migration of the Imperial and the various Provincial Governments to hill stations should be cut down to a minimum, the introduction of electric fans and other modern amenities of life having made residence during the hot season in, in any rate, the three Presidency towns, much less trying than it used to be. Particularly in the case of Bombay, we consider that

the time has come when the Bombay Government should have their headquarters in this city for the greater part of the year; one move for three months to Poona is certainly all that is necessary, and it is at least open to question if even that ought not to be dispensed with as it would result in great saving of time, labour and money. Another aspect of this question is that political and social movements, benevolent as well as mischievous, usually originate in, and radiate from, the large cities, and it seems to us that a system is gravely defective which leaves the presidency towns without the guidance and restraint of Government for so great a part of the year. To sum up, we think that Government should aim at being more up to date and at keeping in close touch with public opinion. They should make greater efforts to enlist the best intelligence of the country in the shaping of the measures and policy to be adopted. We do not take the view that all agitators are deliberate mischief-makers. Many of them are, no doubt, honest and capable men who have lost the proper perspective, and Government should endeavour to secure their co-operation as well as to prevent others joining the ranks of the disaffected. Too much importance cannot be attached to the necessity for the more careful selection of the right men for the right post, as this is an essential of good government, and any neglect of it will lower the prestige of the administration.

12. Complaints are frequently heard, and we believe them to be well founded, that the District Officer under modern conditions is so overwhelmed with office work that he has no time to study thoroughly the people and local conditions of his district. It is also well known that there is great congestion of work in the Government Secretariats. The policy of decentralization, which we have advocated, would do something to remedy this, but it is probable that the cadre of the superior public services requires to be increased in order to cope with their ever-increasing duties. In this connection we suggest that any increase in the numbers of the services due to the creation of new appointments might be made the means of giving increased employment to Indians so far as is consistent with efficiency.

13. Government should devote still more attention to improving the housing and the conditions of life generally of the masses;

the spread of education to which we have already referred and the improvement of the public health by medical and sanitary measures are urgent needs which demand greater attention from Government than they have received in the past.

14. We think that greater care is necessary to secure uniformity of policy throughout the country in those matters where consistency is desirable, and we suggest that this object might be attained by the holding of conferences between representatives of the various Provincial Governments at which the interchange of ideas should also prove valuable.

15. We consider that greater control of the press is necessary in this country. Newspaper libels on Government in India are a much more serious matter than attacks, however violent, which English newspapers may make on any political party in England. A slander on Government in this country is nothing less than a blow at constituted authority, and, moreover, such attacks are obviously far more deadly in an ignorant and backward community than in one where public opinion is sufficiently educated to assess newspaper warfare at its true value. Freedom of the press would be impossible in any country if it became abused beyond a certain point: the limit will be reached much sooner in India than in countries where civilization is more advanced, and it is as bad for the people to be persistently misled as to its Government as it is for the authority and prestige of Government to be perpetually lowered. Government have undoubtedly suffered in the past from allowing themselves to be misunderstood by the masses of the people and this is a point which deserves greater attention.

16. We would emphasise the danger of Government giving the impression that they are liable to be swayed by irresponsible clamour. It is for the statesman to distinguish between the real and artificial grievances of Indians, and while sympathetically seeking for remedies for the former, to set his face against a policy of governing by sops; for ill-advised concessions will only be construed as weakness and timidity and will be the signal for fresh demands on the part of agitators.

17. Our main contentions, therefore, are that the welfare of India as a whole will be better served by the improvement of the present system of administration, the increased employment of Indians in it, so far as suitable men may be forthcoming, and the gradual extension of local self-government than by the sudden conversion of the present system into an administration by a narrow Indian oligarchy masquerading as a democracy. In these days of international competition no State can afford to have its administrative organisation influenced by sentimental considerations. It must be eminently practical and must entrust its government to the most capable hands. It seems a much more promising operation to try and remedy the weak points of the present system of Government and to leave it to develop naturally with the progress of the country rather than to embark on experiments involving sudden or violent changes.

18. It only remains for us to thank your Excellency, and you, Sir, for the patience and attention with which you have heard us.

For and on behalf of the Members of the Bombay Chamber of Commerce.

MALCOLM N. HOGG, Chairman.

W. M. ROSS, Deputy Chairman.

J. H. FYFE, ..
S. J. GILLUM,
H. P. HEBBLETHWAITE,
MAJOR H. A. L. HEPPER, R.E.
RALPH KIDD,
NIGEL F. PATON,
A. J. RAYMOND,

Members of the Committee.

R. E. GREGOR-PEARSE,

Secretary.

BOMBAY, 31st December 1917.

# APPENDIX B.

## RELEASE OF MEMBERS OF BUSINESS HOUSES SERVING WITH HIS MAJESTY'S FORCES.

No. 13539.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 16th November 1917.

THE SECRETARY, BENGAL CHAMBER OF COMMERCE.

SIR,—With reference to your letter No. 2211, dated the 20th September 1917, I am directed to enclose a copy of a letter which has been addressed to the Military Secretary at the India Office on the question of registering the names of members of local business houses serving with His Majesty's Forces in order to secure their early release on the termination of hostilities. The Government of India suggest that your Chamber should now take steps for the preparation of a register of members of business houses whose early release from military duties is desired in the general interest, with a view to the consideration of possible measures to this end in India. On receipt of a reply from His Majesty's Secretary of State for India your Chamber will be further addressed as to the manner in which the necessary information should be supplied to the authorities in the United Kingdom, on whose decision any action in the matter must entirely depend.—I have, etc.,

P. C. TALLENTS,

Offg. Under Secretary to the Government of India.

No. 13540.

Copy, with a copy of the correspondence noted in the margin, forwarded to the Bombay, the Madras, the Rangoon, the Karachi, the Upper India and the Mysore Chambers of Commerce, and also to the Army Department.—By order, etc.,

1. Letter from the Bengal Chamber of Commerce, No. 2211-1917, dated the 20th September 1917.
2. Letter to the Military Secretary, India Office, No. 13538, dated the 16th November 1917.

E. P. JONES,

*For* Offg. Under Secretary to the Government of India.

No. 2211—1917.

BENGAL CHAMBER OF COMMERCE,

CALCUTTA, 20th September 1917.

THE SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIR,—The attention of the Committee of the Bengal Chamber of Commerce has been drawn to a circular letter, dated 7th May 1917, issued by the Hong-Kong General Chamber of Commerce to its members, with reference to employés on Active Service.

2. It appears that the Government of the Colony suggested that the local business houses, having members of their staffs serving with His Majesty's Forces either at Home or at the Front, should ask their London Agents to supply the Under Secretary of State at the Colonial Office with the names and regimental numbers of such men whose early release after the cessation of hostilities might be required. The Hong-Kong Chamber had been assured by their Local Government that all possible steps would be taken with the Home Government to secure the early release, and the return to the Colony, of the men named.

3. The Committee of the Bengal Chamber venture to bring this matter to your notice, as it appears to them that a somewhat similar procedure might be adopted with very great advantage in respect of India. Prompt release from the army at the end of the War, of a considerable proportion of the employés of mercantile firms in this country would be of the greatest possible advantage to the commercial community, and would also be very desirable in the general interest. Any such arrangement which might be made would of course require to be applied to the Indian Army Reserve of Officers, as well as to the British army. The Committee of the Chamber trust that the proposal will be favourably considered by Government, and that such action as may be possible will be taken.—I have, etc.,

H. M. HAYWOOD,

Secretary.

No. 13538.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 16th November 1917.

THE MILITARY SECRETARY,
INDIA OFFICE,
LONDON.

SIR,—I am directed to forward, for the information of the Right Honourable the Secretary of State for India, a copy of a letter which has been received from the Secretary to the Bengal Chamber of Commerce, suggesting that steps should be taken to register the names of members of the staffs of local business houses who are now serving with His Majesty's Forces in order to secure, if possible, their early release on the termination of hostilities. The Government of India are inviting the Chambers of Commerce in this country to prepare a register in order to facilitate this end. I am to enquire whether any steps can be taken by His Majesty's Government to secure the early release and return to India of men of this category. I am also to ask that the Government of India may receive early information as to any general measures for a similar purpose which are contemplated in the United Kingdom.—I have, etc.,

P. C. TALLENTS,
*for* Offg. Secretary to the Government of India.

# APPENDIX C.

## INDIAN DEFENCE FORCE.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 28th February, 1917, and is hereby promulgated for general information :—

### ACT No. III OF 1917.

*An Act to constitute an Indian Defence Force, and for other purposes.*

WHEREAS it is necessary to constitute an Indian Defence Force, and compulsorily to enrol for service in that Force certain European British subjects; and

Whereas in the case of others, it is deemed sufficient for the present to take powers to enrol for such service only such persons as may offer themselves for enrolment; it is hereby enacted as follows:—

Short title, extent and duration.

1. (*1*) This Act may be called the Indian Defence Force Act, 1917.

(*2*) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas, and applies also to European British subjects within the territories of any Native Prince or Chief in India.

(*3*) It shall remain in force during the continuance of the present war, and for a period of six months thereafter.

Definitions.

2. In this Act, unless, there is anything repugnant in the subject or context,—

"European British subject" means a European British subject as defined in the Code of Criminal Procedure, 1898, and shall, for the purposes of this Act, be deemed to include every person who, before the third day of March, 1917, has filled up, signed and lodged Form A with the Registration Authority under the Registration Ordinance, 1917, and also every person who, at the commencement of this Act, is a member of a corps of volunteers constituted under the Indian Volunteers Act, 1869; V of 1898. I of 1917. XX of 1869.

"Prescribed" means prescribed by rules made under this Act.

Obligation of general military service.

3. Every male European British subject who, on the first day of February, 1917, was ordinarily resident in India or thereafter becomes so resident, and who for the time being has attained the age of eighteen years and has not attained the age of forty-one years, and who is not within the exceptions set out in the Schedule to this Act, shall be deemed to be enrolled for general military service within the meaning of this Act:

Provided that, if any person referred to in this section whilst engaged in actual military employment, of which fact the Commander-in-Chief in India shall be the sole judge, attains the

age of forty-one years, such person shall continue to serve for such additional period not exceeding one year as the prescribed military authority may direct.

Obligation of local military service.

4. Every male European British subject who, on the first day of February, 1917, was ordinarily resident in India, or thereafter becomes so resident, and who for the time being has attained the age of forty-one years but has not attained the age of fifty years, and who is not within the exceptions set out in the Schedule to this Act, shall be deemed to be enrolled for local military service within the meaning of this Act.

Obligation of local military service and liability to military training.

5. Every male European British subject who, on the first day of February, 1917, was ordinarily resident in India, or thereafter becomes so resident, and for the time being has attained the age of sixteen years but has not attained the age of eighteen years, shall be deemed to be enrolled for local military service, but shall only be liable to such military training as may be provided for by regulations made under this Act, and shall not be liable to any other form of military service.

Obligation on persons enrolled for military service

6. Every person deemed to be enrolled for military service, whether local or general, shall, as from the commencement of this Act, be deemed to be enrolled in the Indian Defence Force, and may be appointed to such corps or unit thereof as he may thereafter be assigned to, and shall, if he is a person deemed to be enrolled for general military service, be liable to serve in any part of India.

Obligation on persons enrolled for local military service.

7. Every person deemed to be enrolled for local military service shall be subject to any rules and regulations relating to that service which may be made under this Act:

Provided that no such rule or regulation shall require any such person to serve outside the limits of the prescribed local area.

8. (*1*) Every person deemed to be enrolled for general military service shall be subject to any rules and regulations relating to that service which may be made under this Act.

Obligation on persons enrolled for general military service.

(*2*) Every such person, when called out in the prescribed manner for general military service, shall be subject to the provisions of the Army Act and any orders or regulations made thereunder, whereupon the said Act, orders and regulations shall apply to him as if the same were enacted in this Act, and as if such person held the same rank in the Army as he holds for the time being in the Indian Defence Force.

9. If any question arises, with reference to this Act, whether any person is a European British subject within the meaning of this Act, or is "ordinarily resident" in British India, or is within the exceptions set out in the Schedule or as to the age of any person, the prescribed authority, or a person authorized in this behalf in writing by that authority, shall apply to the District Magistrate or to an officer specially empowered in this behalf by the Local Government, in the district or local area in which the person to whom the dispute relates is for the time being and such Magistrate or other officer after hearing such person or giving him a reasonable opportunity of being heard, shall summarily determine the question, and the decision of such Magistrate or other officer shall be final for all the purposes of this Act:

Determination of disputes as to residence and age.

Provided that if any question referred to in this section has been decided in accordance with the procedure provided in the Registration Ordinance, 1917, such decision shall be deemed to be a decision under this section of this Act. 1 of 1917.

10. If any person who is deemed to be enrolled for military service, whether local or general, disobeys any notice of order calling him out for such service, any District or Chief Presidency Magistrate, may, on the application of the prescribed authority, or of a person authorized in this behalf in writing by that authority, cause such person to be arrested and brought before him, and if the Magistrate is satisfied that he is a person to whom section

Arrest of persons under obligation for military service.

3, 4 or 5 of this Act applies, and who has been called out for such service, the Magistrate without prejudice to any penalty which such person may have incurred shall make over such person to the custody of the military authorities.

Certificate of exemption.

**11.** (*1*) Application may be made to the prescribed authority by, or (subject to rules made under this Act) in respect of, any person referred to in section 3, 4 or 5, for the issue to him of a certificate of exemption under the provisions of this Act on any of the following grounds, namely:—

(*a*) that it is expedient in the national interest that he should instead of being employed in military service be engaged in other work; or

(*b*) if he is being educated or trained for any work that it is expedient in the national interest that he should continue to be so educated or trained; or

(*c*) ill-health or infirmity;

and the prescribed authority, if it considers the grounds of the application established, shall grant such a certificate.

(*2*) The Governor General in Council may also, by order in writing, direct the issue to such persons or class of persons, as he thinks fit, of certificates of exemption if he is satisfied that such a course is desirable in the national interest.

(*3*) Any certificate of exemption may be absolute, conditional or temporary, and may be renewed, varied or withdrawn at any time by the authority which granted it, and may provide that a person liable to general military service shall perform local military service:

Provided that every conditional or temporary certificate shall state the conditions under which or the period for which it is granted.

(*4*) If, for the purpose of obtaining exemption for himself or any other person, or for the purpose of obtaining the renewal, variation, or withdrawal of a certificate, any person makes a false statement or false representation, to any authority under this section, he shall be punishable with imprisonment for a term which may extend to six months, or with fine or with both.

12. (*1*) The Governor General in Council may, by notification in the *Gazette of India*, constitute, in any local area which he may specify in the notification, corps or units for the enrolment in the Indian Defence Force of persons other than European British subjects, who satisfy the prescribed conditions and, within six months from the commencement of this Act, offer themselves for enrolment for general military service, and such persons may be enrolled accordingly in the prescribed manner.

Enrolment of persons other than European British subjects in the Indian Defence Force for general military service.

(*2*) Every person enrolled in a corps or unit constituted under sub-section (*1*) shall be liable to serve in any part of India, shall be subject to all rules and regulations that may be made under this Act relating to his corps or unit, and shall not quit such corps or unit except in the prescribed manner.

(*3*) Every such person shall, when called out in the prescribed manner for general military service, be subject to the Indian Army Act, 1911, and the rules made thereunder, whereupon the said Act and rules shall apply to him as if he held the same rank in the Indian Army as he holds for the time being in the Indian Defence Force.

VIII of 1911.

13. (*1*) The Governor General in Council may make rules, to carry out the purposes of this Act.

Power to make rules.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may—

(*a*) prescribe authorities for the purposes of sections 9 and 10;

(*b*) constitute authorities and prescribe the procedure of such authorities for the purpose of considering applications for exemption from military service;

(*c*) prescribe the time within which, and the form in which, such application may be made and the persons other than the person to be exempted by whom it may be made;

(*d*) prescribe the conditions subject to which persons other than European British subjects should be permitted to offer themselves for general military service;

(*e*) prescribe the military or other obligations to which persons or any class of persons enrolled or deemed to be enrolled under this Act shall respectively be liable; constitute or specify Courts for the trial and punishment of breaches of such obligations; prescribe the procedure to be followed by such Courts; and provide for the enforcement or carrying out of the orders or sentences of such Courts;

(*f*) provide for the medical examination of persons liable to general military service;

(*g*) provide for the calling out and all purposes ancillary thereto of persons or any class of persons liable to general military service, and constitute authorities for the purpose of assisting in the selection of persons to be so called out; and

(*h*) provide for any matter in this Act directed to be prescribed.

(3) Rules made under this section may provide that any contravention thereof or of any order or notice issued under the authority of any such rule shall be punishable with imprisonment for a term which may extend to six months, or with fine or with both.

(4) All rules made under this Act shall be published in the *Gazette of India*, and on such publication shall have effect as if enacted in this Act.

Summary and minor punishments.

14. (1) The Commander-in-Chief in India may, subject to the control of the Governor General in Council, specify the summary and minor punishments for breach of any rule made under this Act to which persons enrolled or deemed to be enrolled under this Act shall be liable, without the intervention of a Court, and the officer or officers by whom, and the extent to which such summary and minor punishments may be awarded.

(2) No punishment exceeding in severity imprisonment in military custody for a period of seven days shall be imposed as a summary punishment, and no punishment involving any kind of imprisonment shall be imposed as a minor punishment.

Power to make regulations.

15. (1) The Commander-in-Chief in India may make regulations providing generally for all details connected with the organization, personnel, duties and military training of any persons liable to military service or training under this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such regulation may—

(a) specify the units, whether of regular troops or any other military force with which any person or class of persons enrolled or deemed to be enrolled under this Act shall serve or undergo military training, or constitute special military units for that purpose;

(b) specify the courses of training or instruction to be followed by any person or class of persons liable to military service or training under this Act; and

(c) provide for and regulate the remuneration, allowances, gratuities or compensation (if any) to be paid to any person or class of persons undergoing military service or training under this Act or to their dependants.

(3) Regulations made under this section may provide that any contravention thereof, or of any order or notice issued under the authority of any such regulation, shall be punishable with fine which may extend to five hundred rupees.

Act not to apply to person confined in a prison or lunatic asylum.

16. Nothing in this Act shall apply to any person confined in a prison or lunatic asylum.

Power to disband corps or unit.

17. The Governor General in Council may disband any corps or unit constituted under this Act.

Provisions of Registration Ordinance, 1917, continued in force.

18. The provisions of the Registration Ordinance, 1917, shall be in force during the continuance of this Act, and shall have effect as if they had been enacted in this Act. of 1917.

Provided that the following amendments shall be made therein, namely:—

(*i*) In section 3, sub-section (*1*), of the said Ordinance, for the words "had not attained the age of fifty years on the first day of February, 1917", the words "who for the time being has not attained the age of fifty years," shall be substituted.

(*ii*) In Schedule II of the said Ordinance in entry (*1*) after the word "forces", the words "or of the Royal Indian Marine Service" shall be inserted, and in entry (*2*) for the word "British" the word "religious" shall be substituted.

## THE SCHEDULE.

[*See sections* 3 *and* 4]

*Exceptions.*

(1) Members of His Majesty's naval and military forces or of the Royal Indian Marine Service other than Volunteers enrolled under the Indian Volunteers' Act, 1869. XX of 1869.

(2) Persons in Holy Orders or regular Ministers of any religious denomination.

(3) Persons who have at any time since the beginning of the war been prisoners of war, captured or interned by the enemy, or have been released or exchanged.

A. P. MUDDIMAN,
*Secretary to the Government of India.*

---

No. 544/61 of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 25th April 1917.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—Under instructions from my Committee I have the honour to represent that a telegram was sent by this Chamber on the 11th

instant to the Army Department of the Government of India in support of a telegram addressed to that Department by the Bengal Chamber of Commerce. The two principal suggestions made by the Bengal Chamber were that the meaning of the words "Expedient in the national interest" in Section (11) (b) (a) of the Indian Defence Force Act should be clearly defined and that definite and unmistakable instructions should be issued to guide the Exemption Tribunals appointed under the Act so as to ensure uniformity of interpretation and administration. My Committee much regret that these recommendations were not acted upon as the lack of uniformity in the action of Exemption Tribunals has been even more marked than they apprehended. At the present moment the Bombay Exemption Tribunal are acting on the assumption that they are only concerned with the cases of those persons who are so continuously employed on direct work for Government that it is inexpedient that they should do any drills whatever; all claims for partial exemption are referred to other authorities. Claims for exemption from the course of three months' whole time military training are referred to the Selection Committee and claims for exemption from all military duties outside the city of Bombay are referred to the local military authorities; further all claims whether for total or partial exemption based on the necessity of maintaining commerce and trade are held to be outside the functions of the Tribunal. The Calcutta Tribunal on the other hand are dealing with exemptions of all kinds, total and partial, exemptions from whole time training and exemptions from service outside the city and are taking into consideration as grounds for exemption the maintenance of commerce and trade. Other Tribunals appear to be adopting various standards between these extremes. My Committee are advised that the correct interpretation of the functions of an Exemption Tribunal under Section 11 of the Act is that which has been adopted in Calcutta, but whichever interpretation may be correct they wish to urge most strongly upon Government the necessity for uniformity. Even at this late stage, it is hoped that Government will immediately define in unmistakable terms the functions and duties of exemption Tribunals and will insist that all Tribunals conform to those definitions in respect of both future and past decisions.

2. If it should be held that the view adopted by the Bombay Tribunal is the correct view, my Committee desire to press upon Government the urgent necessity of a definition of the duties and powers of the Selection Committees which are to be appointed. As far as their information at present goes my Committee understand that the Selection Committees' duties will consist in arranging the rotation in which the men liable for active general service will proceed for three months training and that they will not have power to exempt any man from the liability to such training. If that be so, my Committee consider that a serious anomaly will be created. The Act clearly contemplates that certain persons who would ordinarily be liable for such general service should be exempted from it and should be made liable to local service only. If the Exemption Tribunal are to refer, as they are at present doing in Bombay, all such cases to the Selection Committee it is essential that the Selection Committee should be invested with the requisite powers to deal with them. My Committee are disposed to think that the Selection Committee are a more suitable body to dispose of such cases than the Exemption Tribunal, as they will have the whole roster before them and not merely the cases of those individuals who apply for exemption and they will also be better fitted by their constitution to judge of commercial necessity. My Committee therefore desire to urge upon Goverament that the Selection Committees should be given the power to revise the roster of persons liable to general service and to exempt from that liability such persons as they may consider should not in the national interests be removed from Bombay for training. I am respectfully to submit that it is not sufficient for the Selection Committees to have the right to make recommendations on this subject, as the result of such recommendations would be uncertain and the persons concerned and their employers would be left in a condition of uncertainty as to their liabilities which would be most unsatisfactory; in the opinion of my Committee it is absolutely essential that definite powers of exemption should be granted to the Selection Committees.

3. My Committee are further of opinion that there are a limited number of persons who, while they can well perform the minimum local training prescribed in the regulations under the Act, should

not in the national interests be called upon to perform duties outside the City of Bombay during business hours except of course in case of riot or other grave emergency. The Calcutta Exemption Tribunal are taking such cases into consideration and granting exemptions from service outside the city but the Bombay Tribunal are referring all such cases to the local military authorities. My Committee submit that the military authorities are not fully qualified to weigh the claims of military and commercial expediency in such cases and that it would be more equitable if the Selection Committees, on which both military and commercial interests will be represented, were given power to deal with these cases also.

4. I am to point out that in this letter my Committee are dealing only with the machinery for the administration of the Indian Defence Force scheme, as it exists according to their information. They are strongly of opinion that the scheme itself needs radical revision and on this subject they are addressing you separately.

I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

---

No. 554/61 of 1917.

CHAMBER OF COMMERCE,

BOMBAY, 27th April, 1917.

THE SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY,

Simla.

SIR,—Under instructions from my Committee, I have the honour to address you in connection with the scheme for whole time Military training which it is understood is to be instituted under the Indian Defence Force Act. Considerable uncertainty prevails as to the exact nature of this scheme and as to the date when it is proposed that requisitions for it will commence, but my Committee consider that it is better for them to represent the situation to

Government at this stage rather than to let matters drift until the sitting of the Selection Committee, when claims for non-selection will unquestionably be numerous.

2. As my Committee understand it the Military authorities desire to create a striking force, available for service in case of emergency anywhere in India of 6,000 men, and it is proposed that the members of this Force shall pass through a three months' training course in batches of 1,200 at a time at some station on the frontier. That is, the training would be conducted in five successive contingents.

3. If this be correct, my Committee apprehend that the carrying out of the idea would place upon Calcutta and Bombay the burden of finding the major portion of each successive contingent; and, if that is the intention and is unalterable, my Committee, on behalf of its members, request that full information as to all details may be supplied at the earliest moment and that the longest possible notice may be given to enable that preparation to be made which would be necessary to lessen the weight of its incidence.

4. On the other hand having in view the very great importance of the national interests served by the commerce, shipping and finance of this Port and the inevitable and serious injury which would be done to these interests if the scheme of outside training, as my Committee understand it, is carried out, I am respectfully to urge the definite abandonment or radical modification of the scheme.

5. At the outset I am to emphasise that the members of this Chamber are prepared to make any sacrifice that is necessary, but where sacrifices are demanded of them which, while they may be desirable from a purely military point of view, are not absolutely necessary, my Committee consider it their duty to make Government clearly aware of the consequences which are inseparable from their adoption.

6. At one moment it is said that it is money which is required and at another that it is men, but it is quite certain, situated as are the members of this Chamber, that they cannot now give both.

Those of our members whose firms are established in England are at present contributing a large proportion of their earnings in taxation and it is manifest that any further withdrawals from their staffs must mean a curtailment of business and *pari passu* a curtailment of their tax paying power. Not only that, but any curtailment of business also means indubitably a transference of that business to Neutrals and others, which generally would be a permanent transfer and would have most serious and far reaching effects.

7. It is generally recognised that one of the most pressing necessities of the moment now that the Empire is burdened with a debt of almost insupportable magnitude is that in every direction the resources of the Empire should be safeguarded and developed with the greatest care and in every manner possible. This aspect of the matter does not admit of question and places a weight of responsibility, which cannot be exaggerated, on those who have to decide on the scope and character of the military demands which may now be made upon us.

8. This Chamber was one of the bodies which urged upon Government the desirability of introducing universal compulsory training for Europeans in India, and it has been said that we have now got what we asked for. This, however, is incorrect as the representation made by this Chamber rested firmly on the assumption that the scheme of compulsory training would be such as would admit of the efficient continuance of commerce. This was assumed in no selfish or unpatriotic spirit, but in the full knowledge everywhere admitted that the conduct of essential business is as necessary to the winning of the war as military service.

9. Had the present idea of outside training been introduced in August 1914, it could and would have been accepted with the utmost readiness, but the months that have passed have seen a steady depletion of our covenanted European staffs until the number of men given by the members of this Chamber from these staffs to actual military service out of an original total of approximately 544 has reached the substantial figure of about 140.

10. It should be pointed out that these covenanted Europeans are not men engaged in subordinate routine duties, but are specially trained men forming part of the managerial staffs of our

members. They are men who cannot during the war be replaced either locally or from Home. It follows therefore that the duties of each man who goes have to be performed by those who remain. If this is borne in mind, it will be apparent that 140 out of 544 represents a maximum withdrawal and that those who remain may fairly be described as indispensable in the sense that there is no margin of staff left to draw upon and that if one is withdrawn for any length of time his duties have largely to be neglected.

11. It is therefore impossible for further demands to be met, at least to any material extent, without very serious curtailment of the trade of the port which as the authorities are aware, has slowly and steadily become concentrated until it now moves almost entirely upon lines of vital national importance and any delay to a steamer or diminution of the export of such necessaries as we send Home is directly opposed to national interests; and it is necessary to remember that as time passes the position in this respect will become more and more acute. Moreover it must not be overlooked that imperial interests are not served alone by exports. The Home Government are equally solicitous for financial and economic reasons that the import of British manufactures should be maintained. India is now passing through a most serious financial crisis, the acuteness of which would be definitely increased were imports to fall off.

12. These Departmental Managers and Assistant Managers on whom rests the detailed control of the commerce of Bombay, number according to a census just prepared by this Chamber about 400, of whom 24 are over 50 years of age and 76 under 50 but over 41, leaving a total of men of active military age of about 300. It has been found impossible in the time at my Committee's disposal to arrive at absolutely accurate figures but those given may be taken as substantially correct.

13. This will show how small this Chamber's extreme total is; but as my Committee understand that it is only members of the Infantry that are desired for outside training it would be necessary to deduct such men as are members of the Bombay Light Horse and the Bombay Artillery. They amount respectively to

about 65 and 60 or together 125, leaving as a net total 175 as representing men in the Infantry or *prima facie* available for the Infantry.

14. From this total must be deducted men who are locally engaged on actual military duty: men who have been exempted: men who will be entitled to be exempted: men who have been classed C, D and E in the medical examination and men who may be temporarily on the sick list. It will therefore be manifest that the class under consideration, even if all were taken, must be numerically of trifling value from a military point of view while their value in their present employment cannot be exaggerated. My Committee submit therefore that no military benefit could accrue from their withdrawal which would even remotely justify the resulting grave and permanent injury to trade.

15. The physical position of Bombay with its open coast line obviously renders it vulnerable and present conditions give forcible prominence to the necessity of retaining on the spot strong local forces. In considering the question of outside training therefore my Committee are unable to view with equanimity, even apart from the other reasons adduced, a proposal that requires the withdrawal of any of those Europeans who apparently are regarded by the authorities as alone capable of performing certain local protective duties.

16. Local training and local service, all are prepared for, so long as the burden is equally apportioned and so long as it does not mean lengthened absence from civil duty but this unexpected suggestion of outside training is universally regarded as a measure which cannot be applied to the class of men we are referring to without a dislocation of business, which, my Committee, with the fullest sense of responsibility, maintain, would have disastrous permanent results.

17. The facts being as they are my Committee feel it their duty to make them known before damage is done which neither time nor regret could repair. The responsibility will rest upon others to weigh these facts and to decide if the conduct of essential businesses is to be interrupted and, if interrupted, per-

manently injured for the sake, not of training about 175 men, but of putting a polish to the training of about 175 men. My Committee desire to press this point. It was put forward by this Chamber's Representative at Delhi who at the Chamber's request explained the importance that was attached to carrying out the training so that extended absence from business would not be necessary.

18. My Committee respectfully submit that there should be no insuperable obstacle to the attainment of a very fair degree of military efficiency by local training. The period required for the proposed outside training of the 5 batches is 15 months. It is confidently believed that, if adequate arrangements are made for the local training of the men referred to, they would at the end of 15 months have attained, if not as high a standard as those trained outside, at any rate a very useful standard of military efficiency, and this result would have been achieved without the irremediable damage to national interests, which my Committee apprehend from the scheme of outside training.

19. Finally my Committee desire to make it quite clear that in this representation they are only dealing with the effect which the proposed training will have upon the members of this Chamber.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

# APPENDIX D.

## EXTENSION OF TRADE COMMISSIONER SERVICE WITHIN THE EMPIRE.

No. 11489.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 24th September 1917.

The SECRETARY, CHAMBER OF COMMERCE,
BOMBAY.

SIR,—I am directed to forward copy of a despatch from His Majesty's Secretary of State for India, No. 56 (Rev.), dated the

3rd August 1917, and enclosures regarding the extension of the Trade Commissioner service within the Empire and the utilisation of Trade Commissioners by the Dominions and India.

2. I am to request that the Government of India may be favoured, with as little delay as possible, with the opinion of your Chamber on the question whether it is desirable that India should be represented by the Trade Commissioners and if so in what parts of the Empire. This information is required urgently, but I am to add that the Government of India would be glad to receive any suggestions which your Chamber may wish to make subsequently and at their leisure as to the working of the general instructions which the Board of Trade propose to issue to the Commissioner.—I have, etc.,

G. S. HARDY,

Under Secretary to the Government of India.

---

REVENUE No. 56.

INDIA OFFICE,

LONDON, 3rd August 1917.

TO HIS EXCELLENCY THE RIGHT HONOURABLE

THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

MY LORD,—I forward for consideration by Your Excellency's Government, copy of a letter, dated the 30th June, from the Comptroller-General of the Commercial Intelligence Department of the Board of Trade and of its enclosure regarding the extension of the Trade Commissioner service, within the Empire and the utilisation of Trade Commissioners by the Dominions and India.

2. I request to be informed by telegraph whether you desire to avail yourself of the services of His Majesty's Trade Commissioners in any part of the Empire.—I have, etc.,

E. S. MONTAGU.

*Enclosure 1 to India Revenue Despatch No. 56, dated 3rd August 1917.*

D. C. 1. 22611/17.

BOARD OF TRADE.

## DEPARTMENT OF COMMERCIAL INTELLIGENCE.

73, BASINGHALL STREET,
LONDON, E. C. 2, 30th June 1917.

The UNDER SECRETARY OF STATE, INDIA OFFICE,
ST. JAMES'S PARK, S. W. 1.

SIR,—I am directed by the Board of Trade to advert to the resolution which was adopted at the meeting of the Imperial War Conference of April 4th, 1917, regarding the Trade Commissioner service, and I am to forward to you a copy of a memorandum which has been prepared in regard thereto for the information of the Governments of the Dominions and of the Government of India, should they desire to avail themselves of the services of His Majesty's Trade Commissioners stationed in various parts of the British Empire.

I am to suggest, should Mr. Secretary Chamberlain see no objection, that a copy of the memorandum should be forwarded to the Government of India with a request that they will inform His Majesty's Government whether they propose to utilise the services of His Majesty's Trade Commissioners, and if so, in what part of the Empire, in order that the necessary instructions may be conveyed to the officers concerned.

I am to add that a copy of the memorandum has also been forwarded to the Colonial Office for the consideration of the Dominion Governments.—I have, etc.,

W. H. CLARK,
Comptroller-General.

---

*Annex 1 to Enclosure 1.*

MEMORANDUM.

On the utilisation of His Majesty's Trade Commissioner Service by the Self-Governing Dominions and by the Government of India.

At the meeting of the Imperial War Conference on the 4th April 1917, the Conference was informed that His Majesty's Government

would be glad to discuss with the Governments of any of the Dominions who might desire to use His Majesty's Trade Commissioner Service, the best means by which a system of further co-operation could be instituted, with a view to making the extended service of Trade Commissioners as useful as possible to the Empire as a whole. The following resolution was subsequently adopted:—

> "That the Imperial War Conference welcomes the proposed increase of the Board of Trade Service of Trade Commissioners, and its extension throughout the British Empire, in accordance with the recommendation of the Dominions Royal Commission, and recommends that the Governments concerned should co-operate so as to make that service as useful as possible to the Empire as a whole especially for the promotion of Inter-Imperial Trade."

2. At present there are four Trade Commissioners, one for Canada and Newfoundland at Montreal; one for Australia at Melbourne, with a sub-office at Sydney; one for New Zealand at Wellington, and one for South Africa at Cape Town. A scheme has been prepared for the extension of the existing service, so as to provide for the appointment of some 15 Trade Commissioners in the Self-Governing Dominions and in other parts of the Empire. The general outline of the scheme has received the approval of the Imperial Government but the allocation of the new service throughout the Empire has not yet been definitely decided upon, and it may be some little time before the new scheme is operative in its entirety.

3. As at present proposed, Trade Commissioners are to be stationed at the following centers in various parts of the British Empire:—

| COUNTRY. | HEADQUARTERS OF TRADE COMMISSIONER. |
|---|---|
| Canada | ..Montreal,* Toronto, Winnipeg and Vancouver. |
| Australia | ..Melbourne and Sydney. |
| New Zealand | ..Wellington. |
| South Africa | ..Cape Town and Johannesburg. |
| India | ..Calcutta and possibly Bombay. |

(* The Trade Commissioner at Montreal will also be responsible for Newfoundland).

4. As regards the other parts of the Empire, there will probably be Trade Commissioners for the West Indies, Straits Settlements and Ceylon, and probably in Egypt and in some other area in Africa, in addition to an unattached official who will have his headquarters at the Board of Trade in London and will be available for special missions.

5. Primarily the Trade Commissioners are appointed to foster the trade of the United Kingdom in the respective spheres of their operation, and they have not hitherto been specifically charged with the duty of watching over the trade interests of other parts of the Empire, though they have been instructed to reply to enquiries from firms in other British Dominions and Possessions. H. M. Government, however, are now prepared as stated at the Conference, to arrange, if desired in any case, that their Trade Commissioners should also be charged with assistance to the Trade of any of the Self-Governing Dominions or of India. Should any of the Governments of the Dominions or the Government of India wish to utilise the services of the Trade Commissioners in other parts of the British Empire where any such Government may not for the time being be represented by Trade Commissioners under their own control, the Board of Trade will cause instructions under the following general heads to be given to the Commissioners concerned:—

(1) to reply to commercial enquiries, which may be addressed to them by traders or Government Departments in the Dominion represented, or in India, and to suggest suitable local agents for manufacturers or producers of that Dominion or of India,

(2) to notify the Dominion Government or the Government of India of changes in the customs tariffs or other regulations affecting its trade,

(3) to report any openings for trade, or contracts open to tender, which might interest producers or manufacturers in the Dominion represented or in India,

(4) to maintain an exhibition of the produce and manufactures of the Dominion or of India (if this is desired),

(5) to circulate and distribute in the districts where they are stationed, official literature relating to the trade, agriculture and manufacture of the Dominion represented or of India, and

(6) generally to watch over the trade interests of the Dominion or of India, in the country in question.

6. The Governments concerned should inform H. M. Government if they wish to be represented by H. M. Trade Commissioners in any, and if so, in which of the areas in which these officers will be stationed; and they should supply the Trade Commissioners in such areas with such information (blue books, agricultural reports, trade newspapers, lists of exporters, directories, etc.) as they consider will facilitate the work of the Commissioners in acting on their behalf. They should also state with what Departments of their own Governments the Trade Commissioners should communicate. H. M. Government do not propose for the present that the Dominion and other Governments utilising the Trade Commissioners should be asked to contribute to the cost of the service. If in the future it should be found that the additional work placed upon the Trade Commissioners developes to an extent which would involve a considerable increase in expenditure, the question of contribution could be reconsidered.

---

No. 1100-148-T. of 1917.

CHAMBER OF COMMERCE,

BOMBAY, 4th October 1917.

THE SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY,

Simla.

SIR,—I am directed to acknowledge receipt of your letter No. 11489, dated 24 ultimo, regarding the extension of the Trade Commissioner service within the Empire and the utilisation of Trade Commissioners by the Dominions and India.

2. In compliance with the request contained in the second paragraph of your letter, I am to state my Committee are of opinion that it is desirable that India should be represented by these Trade Commissioners in all the parts of the Empire for which they are appointed and that of the four already chosen, it is felt that the Trade Commissioner in South Africa is likely to be the most useful to India.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

# APPENDIX E.

## PROPOSED CREATION OF A CITY COURT IN BOMBAY.

No. 6505-A OF 1916.

JUDICIAL DEPARTMENT,

BOMBAY CASTLE, 5th October 1916.

The CHAIRMAN, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to forward the accompanying copy of a memorandum of Government in this Department, No. 6505, dated the 5th October 1916, and to request that Government may be favoured with the opinion of the Bombay Chamber of Commerce as to whether there should be a City Court in addition to the High Court and the Small Cause Court, or whether the jurisdiction of the Small Cause Court should be raised to a higher limit of value and extended to more numerous classes of suits. Government would also be glad to receive any suggestions which the Chamber of Commerce may desire to make in any other directions for the avoidance of high costs in comparatively small suits and proceedings.—I have, &c.,

A. F. KINDERSLEY,

Under Secretary to Government.

*Court of Small Causes, Bombay.*

Question whether it is not desirable to provide additional facilities for the disposal of suits not at present with, in the jurisdiction of the—

GOVERNMENT OF BOMBAY.
JUDICIAL DEPARTMENT.
Memorandum No. 6505.
Bombay Castle, 5th October 1916.

At the meeting of the Legislative Council of the Governor of Bombay held on the 13th March 1916, the Hon'ble Mr. V. J. Patel moved a Resolution recommending the creation of the Civil Court for the Town and Island of Bombay with jurisdiction to receive, try and dispose of all suits and other proceedings of a civil nature not exceeding Rs. 5,000 in value *except* suits or proceedings which are cognizable—

(*a*) by the High Court as a Court of Admiralty or Vice-Admiralty or as a Colonial Court of Admiralty, or as a Court having testamentary, intestate, or matrimonial jurisdiction, or

(*b*) by the Court for the relief of insolvent debtors, or

(*c*) by the Small Causes Court.

But an amendment having been proposed by the Hon'ble Mr. M. B. Chaubal recommending Government to consider the question whether it is not desirable to provide additional facilities for the disposal of suits not at present within the jurisdiction of the Presidency Small Cause Court, the Resolution was withdrawn by the Hon'ble Mover, and the amendment was carried in the Council, on the understanding that a full and complete enquiry would be made into the matter by consulting various public bodies in the City of Bombay. A copy of the proceedings in Council is appended. There is also appended to this memorandum a note which contains certain suggestions which have been received by Government in connection with this matter, to the effect that the proper course is not to create a City Court but to increase the jurisdiction of the Small Causes Court. It should be clearly understood that Government are not in any way committed to the opinions or suggestions put forward in the note.

2. The attention of the Pleaders' Association of Western India, the Bombay Incorporated Law Society, the Bombay Chamber of Commerce, the Bombay Millowners' Association, the Bombay Native Piece-Goods Merchants' Association, the Bombay Presidency Association, the Bombay Presidency Trades' Association, the Bombay Shroffs' Association, the Grain Merchants' Association, the Indian Merchants' Chamber and Bureau, the Bombay Municipal Corporation, the Bombay Improvement Trust, the Bombay Port Trust, the Anjuman-i-Islam, Bombay, the Anjuman-e-Zia-ul-Islam, the Social Service League, the Maratha Aikya-itchhu Sabha, the Saraswat Brahman Samaj, the Jain Association of India and the Pathare Prabhu Social Samaj should be invited to the proceedings * of the Bombay Legislative Council in the matter held on the 13th March 1916, a report of which is appended, and to the suggestions in the appended note. They should be requested to favour Government with their opinions as to whether there should be a City Court in addition to the High Court and the Small Cause Court, or whether the jurisdiction of the Small Cause Court should be raised to a higher limit of value and extended to more numerous classes of suits. Government would also be glad to receive any suggestions which they may desire to make in any other directions for the avoidance of high costs in comparatively small suits and proceedings.

Printed at pages 117—132 of the *Bombay Government Gazette* of the 15th April 1916, Part V.

A. F. KINDERSLEY,
Under Secretary to Government.

---

*Appendix I to Government Memorandum in the Judicial Department, No. 6505, dated the 5th October 1916.*

The HONOURABLE MR. VITHALBHAI JHAVERBHAI PATEL:—My Lord, the Resolution that I propose to move reads thus:

*"This Council recommends to His Excellency the Governor in Council to consider the question of creating a Civil Court for the Town and Island of Bombay with jurisdiction to receive, try and*

* Printed for ready reference as Appendix F to this Memorandum.

*dispose of all suits and other proceedings of a civil nature not exceeding Rs. 5,000 in value except suits or proceedings which are cognizable—*

*(a) by the High Court as a Court of Admiralty or Vice-Admiralty or as a Colonial Court of Admiralty, or has a Court having testamentary, intestate, or matrimonial jurisdiction, or*

*(b) by the Court for the relief of insolvent debtors, or*

(c) by the Small Cause Court."

My Lord, of the many marvellous events that adorn the pages of the history of the civilised world, the establishment of the British power in India has been regarded by the thoughtful as the most marvellous. This unique historical event has been explained by historians in various ways, each according to his own predilections or prejudices. It is, however, enough for my present purpose to say that in the struggle of the eighteenth and nineteenth centuries between France and England for the mastery of India, the weightiest factor which was also the sole redeeming feature of those times that turned the scale in favour of the latter was the embodiment of that love of British justice and fair play which reached its high watermark in such great souls as Edmund Burke, John Bright, W. E. Gladstone and Queen Victoria, in the Chartered High Courts of India. I know, my Lord, of late the false theory of India having been won by the sword has found favour even in highest quarters. But no impartial student of Indian history can shut his eyes to the patent fact that it is not the British Sword but the British love of justice typified in the British High Courts that enlisted the Indian Sword on the side of England and won for her the allegiance of a fifth of the human race. Viewing our Chartered High Courts in the light of the Indian history as I understand it, I regard them as the bed-rock of the British Indian Empire, and anything which impairs their authority or power has always been regarded by us and rightly as a national calamity. The importance I attach to this great institution makes me extremely jealous of its reputation and I want this temple of justice to be spotless in every part and as a whole I want that no man, rich or poor, who goes to it for his material salvation should feel any sense of hardship in any respect.

Judging from this standpoint, I have long been feeling that the system which obtains on the original side of the High Court is altogether unsuited to the requirements of the parties litigating over matters of comparatively small value and inflicts on them a very great hardship. In order to remove from the bright escutcheon of the Bombay High Court this stain, I have ventured to give notice of the motion which I propose to put before the Council now. With some slight verbal alterations it runs as follows :—

"This Council recommends that His Excellency the Governor in Council may be pleased to consider the question of creating a Civil Court for the Town and Island of Bombay with jurisdiction to receive, try and dispose of all suits and other proceedings of a civil nature not exceeding Rs. 5,000 in value except suits or proceedings which are cognizable—

(*a*) By the High Court as a Court of Admiralty or Vice-Admiralty or a Colonial Court of Admiralty or as a Court having testamentary, intestate or matrimonial jurisdiction, or

(*b*) By the Court for the relief of Insolvent Debtors, or

(*c*) By the Small Causes Court."

The principle of my proposal is not one for which I can claim originality. It was recognized decades ago by the Indian Legislature. We owe to it the Presidency Small Causes Court Act which was passed as far back as 1864. Ever since no one has questioned the utility of that Act or the correctness of that principle. The difference of opinion has been only in relation to its extent. When the abovementioned Act was originally passed, claims of the value of Rs. 1,000 were thought to be too small for the elaborate machinery of the Original Side of the High Court. Then in 1882 the limit was raised to Rs. 2,000. Those that know the nature of the litigation in these Courts, will say that these causes are called small not because of the legal simplicity of their nature but because they are not worth the trouble and cost of the High Court machinery. Oftentimes most complicated questions

of law arise in these Courts and the best legal acumen available in the land is requisitioned to solve them. If then cases of Small Cause nature involving most intricate questions of law could be satisfactorily disposed of in such Courts, why could not cases excluded from those Courts involving property of the same petty value be similarly dealt with by Courts of the same kind?

When carefully analysed, it will be seen that the distinction for this purpose between land cases and the cases of tort on the one hand and cases of contract on the other is really a legal superstition transplanted into India by English Lawyers. In England owing to feudal tenures and other causes land cases have always been looked upon as especially difficult and intricate. But in India there is no such complicity or intricacy. These cases are not more intricate than a delicately balanced contract case. Therefore, *prima facie* there is no sort of justification for treating any cases of the value of the Presidency Small Causes Court limit differently. No doubt the special machinery of these Courts is not suited to execute decrees which are not simple money decrees. It is to provide against this difficulty and to make provision for the trial of land cases and others belonging to the excluded classes with that care and attention which is needed on the ground of their importance otherwise, that I ask Government to establish a new Court specially to deal with them. If then, the Council is with me so far as I hope it is, then the only question that remains is whether the limit should be raised still higher to Rs. 5,000. In order to answer this, one has to look and observe what is going on across the harbour on the main land. We find there that claims for lands of any value held under tenures much more complicated than in the Island of Bombay are disposed of most satisfactorily by the moffussil judiciary. As to the quality of these decisions, we have the testimony of one of the most accomplished Chief Justices of the Bombay High Court, Sir Charles Sargent, that they were as good as any in any country. Moreover, under my proposal the Court I have in contemplation is to be manned exclusively by Barristers and Vakils of good standing in the High Court. With that safeguard, even the most punctilious objector cannot allege that the litigants would not get the same kind of efficient investigation of their cases as in the High Court.

Moreover, the jurisdiction is not to be unlimited but only to go up to Rs. 5,000. In fact, the whole question when stripped of the excrescences imposed on it by the vested interests of the legal profession, seems so simple and straight that I am at a loss to find arguments to labour the point.

It will, however, be helpful for an impartial consideration of the question by this Council if I give here a short history of this question both in this and in other Presidencies and make a few observations on the various objections that were urged on previous occasions.

I begin with Madras because it is the oldest of the British Provinces and has a City Civil Court already working since the year 1893.

There it was first proposed "to extend the jurisdiction of the Court of the Small Causes at Madras"; the Bill was introduced into the Imperial Legislative Council by Sir Philip Hutchins on the 23rd of July 1891. But the question had been mooted long before then as far back as 1872.

Then the Select Committee preferred having a new Court under the name of a City Civil Court. It was sanctioned in 1892. The report of the proceedings shows how heated was the discussion and how the proposer who had himself been a judge of the Madras High Court assailed on all hands, as is always the case, when vested interests of individuals or professions or associations are proposed to be interfered with, even when such interference is found necessary in the interests of the public at large. I do not wish to detain the Council over these proceedings. But I may read a portion of the letter of the Madras High Court on the subject as it applies equally to the Bombay High Court. The Judges say, "The exclusive jurisdiction of the High Court in certain classes of cases entails on proper suitors expense altogether out of proportion to the benefit they derive from the presumed superiority of the *forum*. It not unfrequently happens that suits are instituted for the partition of immoveable property where the costs incurred exceed the value of the subject-matter. The same observations apply to other cases such as maintenance, mortgage, inheritance and administration.

In a suit for partition which recently came before the Court, the value of the property was Rs. 169 subject to a mortgage for Rs. 100, which it was the object of the suit to avoid. The suit was instituted in *forma pauperis* and no party was in a position to engage legal assistance. It frequently happens in a suit for maintenance that the rate awarded or indeed claimed does not exceed a few rupees per mensem. Yet it may be necessary to determine whether the plaintiff's husband was a divided member of the family, whether there was ancestral property, whether there was debt and to what amount, how many members have to be married and maintained and whether the widow has forfeited her right by unchastity." Such cases occur as much here as in Madras. Instances are not rare where bills of costs often amount to double or even treble the value of the subject matter of the suit. Owing to this cost, as was pointed out by Sir Philip, "there is a practical denial of justice to a not insignificant portion of the inhabitants of the City." To quote him again there is "a lamentable waste of Judicial power involved in that system which requires every petty dispute not technically a small cause, to be fully investigated by so highly paid an officer as a High Court Judge or perhaps even a Chief Justice. We often find a Judge spending a day or two in deciding whether a widow should get 10 or 15 rupees a month as maintenance.

The Madras Chamber of Commerce, whom want of means does not naturally trouble, having solemnly deprecated any legislation calculated in the smallest degree to impair the dignity, independence or usefulness of the High Court, Sir Philip said, "This only expresses my own earnest conviction. How the dignity or independence of the Judge can be impaired by simply furnishing an auxiliary tribunal to relieve them of such petty cases as they do not think it desirable to call up for trial before themselves has not been explained and is, I have frequently submitted, incapable of explanation." My proposal is also for retaining the concurrent jurisdiction of the High Court as in the Small Cause cases above Rs. 1,000. Therefore these remarks I adopt. How the experiment of the City Civil Court in Madras has worked has been stated by Sir Subramania Iyer who was a distinguished Judge of the Madras High Court for a long time and its Chief Justice for some

time. He says :—"I have no hesitation in saying that the City Civil Court in this City has been from the date of its establishment quite a popular institution. It has been both efficient and economical to litigants as well as expeditious. The litigants certainly will not prefer to have their rights determined as previous to the establishment of the City Court. Popular feeling is in favour of the jurisdiction of the City Court being raised. There can be no objection to the jurisdiction being raised to Rs. 10,000."

In Calcutta, the question was recently under discussion on a motion of the Honourable BABU SURENDRANATH ROY. After a prolonged and hot discussion, the motion in favour of a City Civil Court was passed by the Council by a majority of three, officials abstaining from voting.

I have already taken up so much of the Council's time that I shall not be justified in wearing it with details of this controversy. But to lighten my own task in support of my Resolution I crave Your Excellency's permission to read a few extracts from the note of Mr. BRAUNSFIELD, a member of the Calcutta Corporation, which graphically and correctly describes the nature of the hardship suffered by the poor litigants by the system which now obtains on the original side of the High Court.

He says—

"How often one hears in India a poor man say "He is rich, how can I go to law with him, I appeal to God."

"A cynic gives a good illustration of the results of litigation. A plaintiff and a defendant are pictured as struggling for the possession of a milch cow; one has hold of the tail and the other of the horns; both are tugging hard to take the cow while a judicial officer is milking the cow and the two lawyers standing by are impatient to extract what milk is left in the udder. To this illustration, may be added the picture of the final state of two litigants in an expensive Court. The plaintiff is depicted as naked, dancing in wild excitement at his victory. The defendant is also naked seated on the ground and weeping at his defeat."

"Whether a suitor succeeds or is defeated, he is likely to be ruined either way, by the multiplication of adjournments, of advocates' fees, Court stamps, costs and expenses and loss of time and interference with his business. The client has no means of estimating the proper compensation for the services rendered to him; that fees are vague and fanciful and payable according to items in schedules so loosely made as to give opportunities for an indefinite multiplication of charges for attendances, interviews, letters, refreshers, consultations, postponements, etc., that a man of moderate means has no way of reckoning the costs before placing himself in the power of a lawyer. These schedules also enable bills of costs to be made up without any work being done; that the law is so arranged as to require even in simple matters and in suits of small sums an enormous amount of dilatory formalities to be gone through and of labour which has to be paid for: that lawyers do or pretend to do a multitude of things for which there is no occasion and for which the client has to pay."

"The desire to obtain the services of a fashionable lawyer arises in the breast of a litigant because he hears it said that success in Court does not depend upon having on your side the right but on having on your side a subtle lawyer who is a favourite with the Judge and society and demands extortionate fees. A poor man, therefore, has no chance against a rich man, a corporation, or a rogue who can be indifferent to expense and obtain the services of fashionable attorneys, pleaders and counsel."

My Lord, I am sure that those of my colleagues who have had anything to do with our original side will agree that every word of this description is true of the Bombay High Court.

I now come to Bombay. In this Presidency, this question was mooted in this very Council as far back as 1894 by one who has sat at the Council table for nearly 20 years and is now one of the distinguished leaders on the original side of the Bombay High Court. Speaking on the budget of that year the Honourable Mr. C. H. SETALWAD said as follows:—

"I venture to think, my Lord, that the present system of administration of justice in Bombay requires to be modified

both in the interests of public revenue and the people who have occasion to go to Court for obtaining justice. That the costs of litigation on the original side is very heavy, is notorious."

Mr. Setalwad did not stop there. With his usual thoroughness, he quoted facts and figures in his support as follows:—

"Out of a total number of 715 suits excluding insolvency suits instituted during the year 1892 no less than 376 were simple suits for money or moveable property, and could well be disposed of by a cheaper though by no means a less efficient tribunal. Of the remaining 339 also a large majority appeared to be of the same nature as that of suits that are every day disposed of by Subordinate Judges whose salaries range from Rs. 150 to Rs. 800 per mensem. Moreover it must be remembered that of the suits disposed of on the original side, only a very small minority is contested. It appears that out of 1,290 and 1,829 suits disposed of during the years 1891 and 1892 respectively on the original side, only 196 and 250 were contested."

After referring to the Insolvency Court, he went on:—

"If then, all these uncontested suits as well as a majority of the contested ones that are of a simple nature or of a comparatively small value were transferred to a new less costly but by no means less efficient Court created for the purpose where audience would be given to Barristers, Attorneys and Pleaders, it would, I venture to think, be possible to reduce the number of High Court Judges by two only, one Judge on the original side being sufficient to cope with such original jurisdiction as may be considered desirable to keep with the High Court. No doubt, some additional work would be entailed on the appellate side in the nature of appeals from this new Court, but that would not be heavy looking to the small number of contested suits and it is to be remembered that there would be a corresponding reduction in the work of appeals that have at present to be heard from decree on the original side."

The Honourable Mr. SETALWAD went very much further than my Resolution goes. However that may be, the only result of his speech was the indulgence by the then Advocate General in an *argumentum tu quoque* which is so short that I shall read it.

He said:—

> "Mr. Setalvad's policy, as I understand it, is practically to abolish the High Court as at present constituted and to substitute in its place a sort of Subordinate Judges Court in Bombay with certain Judges to deal with the appeals. That gives a fair idea of Mr. Setalwad's proposals. These proposals are, however, not new. They have been made on many previous occasions, and I believe that a great majority of the inhabitants of the Bombay Presidency and the City of Bombay would regard with the greatest disfavour any proposed alteration in the constitution of the High Court."

It is obvious, Your Excellency, that this answer misses altogether the point made by Mr. Setalwad. His complaint was that the system was too costly and was bearing heavily on poor litigants. The answer is that this is an attempt to wreck the High Court, the Palladium of People's liberty. The fallacy of *non sequitur* is transparent.

In 1911, the question was again mooted by the Honourable Mr. KARANDIKAR of Satara. On this occasion, the suggestion was well received. I find from the Council's proceedings that the then Government promised to consider the matter "on receipt of information on the subject."

There the matter stands. The evil still stands unremoved and I now propose that Your Excellency's Government which is distinguished so honourably for its solicitude for the poor and the distressed should earn the gratitude of litigants of limited means by providing them with a less costly *forum* to enable them to obtain redress of their wrongs with their limited resources.

The reform I advocate is one which has already been carried out in England from which our legal system including the High Court with its special procedure has been imported. This was clearly pointed out by Mr. Roy in his reply in the Bengal

Legislative Council. In England the jurisdiction of the County Courts has been gradually extended. They can now try suits up to Rs. 7,500 which may be for accounts or administration or in relation to trusts or to mortgages or specific performance of contracts. They may also be under the Trustees Relief and other cognate Acts, or for maintenance or advancement of infants, or for dissolution or winding up of partnership or for relief against fraud or mistake. The County Courts have also jurisdiction to deal with cases where the value of lands, tenements or the rent payable in respect thereof does not exceed £ 100 in value. The dual system of having both a counsel and solicitor is not compulsory in a case tried in a County Court. A solicitor can act and plead. And there is now a County Court for the City of London.

When, my Lord, in every branch of legislation we try from time to time to bring our law and procedure in line with that of England, should we not bring the constitution of our presidential Courts also in line with them? The necessity to do so in this case is almost imperative when we remember how poor India is when compared with England. The only objection that was hinted in 1894 by the then Advocate General was that it would infringe the extent of the High Court's jurisdiction. This can be amply met by providing as in Madras for the concurrent jurisdiction of the High Court.

Another possible fear is that this would poach into the preserves of Attorneys and Barristers. No doubt, it does to some extent but not without compensation.

His Excellency the PRESIDENT: I must remind the Honourable Member that he has exceeded the time limit of half an hour.

The Honourable Mr. PATEL:—Only one minute more, Your Excellency. The Attorney loses the pleasure of making his long bill of costs but gets instead the honour of the right of audience in this Court. The Barrister loses his easy consent and motion briefs, but will have instead an additional appointment open to him while his services will be requisitioned in all important cases as is now done in the Police and Small Causes Courts. For the

third limb of the Bar—the Vakil—a new field is opened out; therefore on the whole the interests of the Bar do not suffer much, if at all. Even if it were otherwise, as an humble member of that Bar I venture to say that our sense of duty is too high to allow our vested interests to stand in the way of any reform which is calculated to advance public interests.

I, therefore, with confidence move the Resolution that I read at the beginning of my speech.

The Honourable the ADVOCATE GENERAL:—Your Excellency, in the speech of the Honourable Mover of the Resolution, he suggested that the matter will be regarded as one of vested interests by the Barristers and Solicitors. I gathered however from the concluding remarks that he made that he considered that there was no reason for either of those professions to regard this Resolution in that way, and therefore I may take it that the suggestion need not have been made and I think perhaps had better never have been made. I do not propose to deal with the Resolution from that point of view, and I conceive that, if the reform is desirable, it should be encouraged, and if the vested interests suffer without injustice being caused to the professions, those interests must go to the wall.

Well, the Resolution that has been put forward before the Council to-day involves practical considerations about which we heard nothing. It would involve the creation of a new Court with various subordinate officers and establishments which would involve very considerable expense. If the Court is to be popular, as I understand is predicted by the Honourable Mover, it may require more than one, possibly more than two Judges. All that would involve very considerable expense which has to be considered, and at the same time the expenses of the administration of the High Court would not appreciably, if at all, be diminished. Now we have to consider whether we are to bring into existence a large and expensive machinery and to scrap to some extent the machinery which already exists and will have to be kept running at practically the same expense as before. One of the grounds upon which it is suggested that this Court should be established is the excessive cost of litigation in the High Court. Now it is

very easy to over-estimate a matter of that sort. I do not for a moment suggest that litigation in the High Court is not more expensive than it is in subordinate Courts. I do not suggest that it is not more expensive than it is in the mofussil. But there are other considerations that should be borne in mind as well. There is no doubt that in Bombay you have a very much wealthier community than you have in the mofussil. The value of land in Bombay is very much higher and the people here can well afford the cost of litigation to an extent which is not the case in the mofussil. Now what is the argument which has been adduced? It has been to place before the Council various hypothetical hard cases. It is of course true not of Bombay alone, nor of India alone, but it is true of every country in the world that litigation is sometimes conducted in such a way that the parties to the suits have nothing left when the litigation is over. But in India that occurs not only in the case of the High Court. I ask the Honourable Mover if it does not occur in the Police Court. Does it not occur in the Small Causes Court? Does it not occur all over India? The fault does not lie in the machinery provided, but in the litigious habits of the country and, to a great extent, in the unscrupulous methods of litigants. If a man is prepared to fight litigation to the bitter end, he can do so probably without any means of his own. At the end he is none the worse. It is no good referring to merely hypothetical hard cases such as those referred to in the report read by the Honourable Mover in respect of the Madras Civil Court, unless you can show that they are of such frequent occurrence as to amount to a substantial denial of justice to the people. We are told that a suggestion of this nature was made in 1892 by the Hon'ble Mr. Setalwad, and it was pointed out that he had been a member of this Council for 20 years. But the fact remains that, during the last twenty years in which he remained a member of this Council, he never brought it up again. Therefore I think it may be fairly claimed that there is no indication of any growing demand for the remedy of the suggested injustice.

The Honourable Mover gave a description which, I understood him to say, was a fair description of litigation in the High Court. What I heard described was a mere caricature, and a very incorrect

caricature at that. I have no knowledge of the Calcutta High Court but I think I may confidently say that the description which the Hon'ble Mover gave is a very incorrect caricature of the Bombay High Court. The real question is, I submit, whether there has been anything shown here to make it appear that a large number of litigants are not able to get remedies in Bombay. I submit that has not been shown, and this question has not been brought forward by the public, nor as far as I can see, has it been supported by the public, nor has there been any movement of this sort on the part of the public during the years that I have been in Bombay. However that may be, it has now been brought forward by the Honourable Mover, and I submit it is incumbent on him to show that the High Court is not an efficient institution for the purpose of administering justice.

It seems to me, Your Excellency, that there is one more serious defect in the Resolution, and that is, that assuming nearly all what the Honourable Mover said is correct, it would not amount to more than this, that there would be ground for enlarging the jurisdiction of the Small Cause Court and that, I submit, would be a preferable form of dealing with this difficulty, if the difficulty is believed to be sufficiently serious to warrant any new development. That would avoid the creation of a new Court with all the expense involved. It has to be borne in mind that even in the Presidency Small Cause Courts Act, 1882, there is a provision by which suits of an unlimited amount of certain kinds can be brought in the Small Cause Court by the agreement of the parties. It is not the case that suits are limited to a sum of Rs. 2,000. When both the parties agree to be bound by the decision of the Small Cause Court, they can bring suits of an unlimited amount of certain kinds and those are suits of which a very large number are filed in the Small Cause Court and, as a matter of fact, I understand from information obtained from the Chief Judge that, in the course of a year, as many as about a thousand suits* are brought, which are in excess of the Small Cause Court's ordinary jurisdiction. Therefore the Small Cause Court is not really confined to a jurisdiction

* I desire to point out that the information attributed by me in the passage above to the Chief Judge of the Court of Small Causes is quite incorrect and my statement was due to a misunderstanding between the Chief Judge and myself. There are practically no suits over Rs. 2,000 filed in that Court as I ascertained the day after I spoke

of Rs. 2,000. It does entertain a large number of suits of very much higher amount. I submit, however, that all that we have heard here, from the mover, even if accepted as correct, would only go to show that it will be desirable to enlarge in certain directions the jurisdiction of the Small Cause Court and not call into existence another Court with a separate administration and separate building and all the expenses thereby entailed.

The Honourable Mr. SRIDHAR BALKRISHNA UPASANI:—May it please Your Excellency,—I think the Bombay public at any rate should be thankful to the Honourable Mr. Patel, for having moved a Resolution for a reform which has been pressed in this Presidency for the last 25 years, and I think it would be a matter of great convenience if the reform be carried out during Your Excellency's regime. As regards the necessity of the reform, I do not think there can be two questions. As to the high costs of litigation in the High Court, we have already had sufficient inkling into it in the Resolution that was moved by my honourable friend Mr. Patel and was passed by this Council, relating to the pay of the Official Receiver. These costs gave that officer a salary exceeding that of His Excellency himself. That item alone will give us an idea of the excessive and unnecessary cost that it involves. Then there is the question as to the work done in the High Court. My Lord, turning to the report of 1914-1915 on the administration of criminal and civil justice, we find that out of the total number of suits, 2,377, filed in the High Court not less than 1,954 were suits for money only. These suits hardly require such a highly competent authority or machinery for the matter of adjudication. There were 23 suits for immoveable property, 26 suits for specific relief, 2 suits relating to religious and other endowments, 14 matrimonial suits and other suits not falling under any of the previous heads amounted to 1,237. Then how these suits were disposed of is also a point that will interest the Council. Now, out of the total number of suits before the courts—4,629—only 2,309 were disposed of and out of these 494 were disposed of without trial. Then of the rest not less than 406 were compromised; 49 were decreed on confession; 734 were decreed *ex parte*, and 306 dismissed *ex parte*, altogether making 1,495. 154 for plaintiff and 54 for defendant, in all 208, were disposed of on reference

to arbitration and only 320 were disposed of with contest, 243 in favour of the plaintiff and 77 in favour of the defendant. Now I would ask the Council to consider whether it is necessary to maintain such a highly expensive machinery to dispose of suits out of which such a large proportion of suits was disposed of without contest and a very small proportion was contested. Now again if we look to the proportion of the claims, we will find from another statement in the same report that the number of suits instituted not exceeding Rs. 500 was 3 ; not exceeding Rs. 1,000—12 ; not exceeding Rs. 5,000—604 and not exceeding Rs. 10,000—201 ; 239 exceeded Rs. 10,000 and in 1,318 suits the value of the same cannot be estimated in money. So practically, Your Excellency, it will appear that it is a matter which should be considered more closely than it has been so long, whether it is not possible to have a separate less expensive tribunal which could dispose of the majority of these cases. It has been suggested by the Honourable the Advocate-General that these cases might be transferred to the Small Cause Court. I have had some experience of the Small Cause Court—I was practising there some years ago—and I can say that that Court as it is constituted is not quite suited for adjudication of cases which require a more protracted hearing. Suits for immoveable property and suits of a more complicated nature ought to come before a Court which will be able to give more time to individual cases. It is not a matter of a new experiment, my Lord. That experiment has been tried in the Presidency which it is usual to say benighted, but which has given us the lead in many important reforms, and there the experiment has proved successful and so high an authority as Sir Subramani Aiyar has declared that it would be desirable that the jurisdiction of such a Court should be raised to Rs. 10,000 instead of Rs. 5,000. I should have been glad if my honourable friend had put down the limit up to Rs. 10,000, so that the cost of maintaining the Court could be covered by the earnings from the number of suits, and if he would be pleased to accept it, I would propose an amendment that the jurisdiction of the Court should be fixed at Rs. 10,000 instead of Rs. 5,000. Considering the number of suits that we have ranging between Rs. 5,000 and Rs. 10,000—the Small Cause Court has jurisdiction up to Rs. 2,000—there will be comparatively

a small number of cases to come before the new Court between Rs. 2,000 and Rs. 5,000. It would therefore be better if the jurisdiction was fixed at Rs. 10,000. Of course, I think there is ample evidence to show the necessity of this Court and I think a Court presided over by a judge of the position of a District Judge as in the mofussil will be quite sufficient. With these few remarks I beg to support the resolution moved by my honourable friend.

The Honourable MOULVIE RAFIUDDIN AHMAD:—Your Excellency,—I have only a few remarks to make with regard to the proposition that has been brought forward by my honourable friend Mr. Patel. I cannot help admiring him for his original ideas. I was in hopes that I would be able to support this resolution, but after hearing the Honourable the Advocate-General I have serious doubts about supporting it. I cannot understand why the grievances, of which the Honourable Mr. Patel complains, cannot be met by the extension of the jurisdiction of the Small Cause Court. The Honourable Mr. Upasani said that the difficulty cannot very well be met, because in the Small Cause Court the same facilities do not exist as in the High Court, and he added that, when he was practising as a lawyer, there were considerable difficulties in the Small Cause Court. But as we all know since that time, considerable progress has been made, and I do not know why if a special Judge is added to the Small Cause Court, the difficulty cannot be overcome.

A serious argument is brought forward in the fact that there are in Madras and in Calcutta City Civil Courts and therefore there should be a City Civil Court here. But that does not follow. What may be good for Madras, what may be good for Calcutta, may not necessarily be good for Bombay. In every respect the conditions are not the same. I think the learned Advocate-General has pointed out very forcibly that the case of Bombay differs very materially from the case of Madras, and there has never been a serious demand either in the press or on the platform, nor has this question ever been taken up by the political associations or by anybody else seriously in this Presidency. And as has been pointed out by the Honourable Advocate-General, the Honourable Mr. Setalwad himself, who is always ready to take up forlorn cases never tried to bring it forward again during the 20 years that he

as been in Council. But the difficulty can be removed by extending the jurisdiction of the Small Cause Court, if possible by the addition of one or two Judges to the Small Cause Court and I have yet to learn why the difficulty cannot be removed by this means. But as it is, I do not think a case has been made out for the establishment of a special Court. In matters of this kind even the unsuccessful litigant is always very well satisfied with the decision of the High Court because he knows that the best intellects of the country pronounce an opinion on the case, though the litigation in the High Court is always expensive. However, I think the difficulty can be removed by extending the jurisdiction of the Small Cause Court, if possible by the addition of one or two Judges to the Small Cause Court.

The Honourable Mr. E. F. NICHOLSON :—Your Excellency,—I was somewhat surprised to find, when the Honourable Mover of this resolution spoke, that he was not able to make out a case, after adjourning the consideration of this resolution for some months, if not a year. When this motion was first placed before the Council it was postponed, and postponed not only at one session, but at more than one session. Therefore I thought that, when he came with his resolution, he would be prepared with his case, with the necessary evidence and with all facts and with everything that it was necessary to put the Council in full possession of, so that they might know what they were going to decide upon. But what do we find? We find nothing of the sort. I expected some statistics, and I got none. What we have got is a sort of history of what had happened in Calcutta and Madras, and a sort of past history of what had happened in England, but nothing to the point. Madras is quoted as being a place where it was considered most desirable to have a City Civil Court. Remarks were quoted in support of that Court and of the Calcutta City Civil Court, but nothing was brought to show how those Courts work. The Calcutta Court does not, I think, exist yet and there is nothing at all to show whether the Madras City Civil Court is a financial success or whether it is a success from the litigants' point of view, except the remarks of a gentleman who was at one time a Judge of the Madras Civil Court and naturally spoke up for it. So, my Lord, we have got to this position. We have to consider whether this

motion should be passed on no facts before us. The facts that have been put by the Honourable Mr. Upasani are facts which cannot have any possible effect on the Council to come to a decision because they were general facts without any reasons given for the statistics which he mentioned. We cannot say, because so many suits were filed for money, what the nature of those suits was. We cannot say, because so many suits were filed for lands, what the nature of those suits was, and so on.

Now, in the course of the Honourable Mover's remarks, he mentioned that we might follow the example of the City of London. There is a Mayor's Court there. The Honourable Mover is perhaps not aware that the costs of that Court are paid by the Corporation of London, and the whole of the fees of that Court go to the Corporation of London. Therefore, it is scarcely an apposite Court to refer to in considering the case of Bombay where, as is implied by the resolution, it is proposed to have a City Civil Court, which I presume, will be at the cost of Government.

It seems to me, my Lord, that the only points we have to consider in connection with the question whether we should have a City Civil Court in Bombay are two. One is cheapness to litigants, incidentally also cheapness to Government, and secondly, celerity in decisions. These seem to me the only two points, and if we have already provided in Bombay suitable machinery for carrying out those two points, it seems to me that there is no necessity shown at present for a new Court to be established. So far as cheapness to litigants is concerned, when anybody makes a remark about law or barristers, there is always a smile, and if there is a further remark on the wretched attorney, there is a laugh as a rule. Well, that is very amusing, and we are content to put up with it, at least I am so far as on my part I am concerned. But the expenses of litigation, I say it from long experience as a lawyer, are principally due to the demand of the mass of the people who are litigants for the retaining of the leaders of the Bar. They insist upon retainers being given to the leaders of the Bar; they insist very often upon heavy expenses being incurred to annoy the other side. There are plenty of barristers in Bombay who are available for most of the litigation in the High Court. They are

not engaged simply because the litigants prefer to have leaders or rather sometimes compelled to have leaders, because a very large mass of people send "general retainers," as they call it, to such barristers to keep them for their litigation. Therefore, the cost of litigation is naturally expensive in Bombay, but it can be cheapened and it is cheapened by solicitors and attorneys who have got the right feelings of consideration for their clients. Now I think only one instance was given with reference to the possibilities of the new Court having jurisdiction, and that was in the case of lands. My Lord, in 1912, the Small Cause Court jurisdiction for the recovery of land in two cases, in the cases of a landlord and tenant and of a person temporarily holding over possession of land or refusing to give up such possession after the legal determination of his occupation, was raised so that it extends to claims to the possession of land of which the rack rent does not exceed Rs. 2,000 a year. Roughly this is Rs. 160 a month. That will give you some idea that the Small Cause Court has at present jurisdiction over claims to land of some value and not only over small claims. As regards other matters, of course, the Small Cause Court has no jurisdiction over suits on mortgages of land and so on. Mortgages of land in Bombay—I speak from some experience—are usually in respect of large amounts. They are rarely of small amounts within the Small Cause Court jurisdiction from the point of view of the money value of the claim. So that very few cases would be debarred from being taken into the Small Cause Court which otherwise might have been within its jurisdiction on account of the money value involved.

As regards other matters, we have had sent to us—one copy was sent to me and I presume to other members of Council also,—a petition from what they call the Bombay Vakils' Association. I have no doubt that it is a very worthy association, but I confess I have never heard of it before, though its officers as Secretaries are two well known gentlemen. They allege only one reason as to why a new Court should be made, and that is, that they might have an opportunity of bringing small partnership cases before such a Court, as a partnership case is one of those cases debarred from a Small Cause Court. Now in partnership cases and in administration cases and in other cases which have been mentioned

the High Court has made rules under which the litigation is made less costly. Such a matter can be brought before the Court in an easy way by an attorney who can appear in the case before a Judge in Chambers and can get orders passed upon it. In the same way trust applications can be brought and other matters which might be enumerated can also be brought before the Court in a simple fashion and without much expense. It is the work of the High Court, or rather of the members of the Rule Committee in the High Court, who frame the rules for the work of the Court to bring before the High Court means of reducing expense, and that is the way by which expense ought to be reduced in litigation and it would be going out of the way to resort to the creation of a new Court in a new building at an enormous expense in order to reduce the cost of litigation. To give an idea, my Lord, about what the High Court thinks about costs and expenses in litigation I may point out to Your Lordship that, when a suit is transferred from the Small Cause Court to the High Court a certain amount of security has to be deposited by the person who gets it transferred for the costs of the other side, and the High Court in their knowledge and experience as to what those costs amount to, have fixed on the sum of Rs. 400 only as such security. That is about what the High Court considers should be the amount of the costs. So, my Lord, I think that the litigation in the High Court can be conducted on economical principles if only lawyers have consideration for their clients in their minds and are determined always to consider their interests. There is no necessity for a new Civil Court. The expense of establishing it will be immense. A new building will have to be made for it. We have already a new building being made for the Small Cause Court. We should have to bear the cost of the new buildings for the City Civil Court and the returns I anticipate would not be sufficient to compensate for the expense which Government would have to pay in keeping up the Court, its personnel and everything. I am therefore entirely against the motion, My Lord.

The Hon'ble Mr. J. S. WARDLAW MILNE.—Your Excellency,—I rise to support this resolution. In doing so, I wish to say I support it entirely on general grounds. I would have preferred that the Hon'ble Mover of the resolution had given in his motion an option

to Government of considering the extension of the powers of the Small Cause Court, so that that Court might consider suits of greater magnitude than those within the limit at present laid down. But when I say that I support the resolution only on general grounds, I am perfectly convinced in my own mind that in certain matters, and, more particularly, those connected with trade the cost of litigation in the High Court is extremely high and the procedure is lengthy and cumbersome. I want to make it perfectly clear, Your Excellency, that I desire as far as possible to support any motion which makes for cheapness in justice, provided that it is efficient, satisfactory and trustworthy justice. At the same time, I do not desire to make that justice so cheap that it might cause the people of this Presidency to indulge in litigation to any greater extent than, unfortunately, is already the case and the tendency towards unnecessary litigation is already increasing. At the same time, I think it is very desirable that so far as possible every measure should be taken to ensure a settlement as quickly as possible and in a satisfactory manner in a lower Court of suits of small value which at present fall within the jurisdiction of the High Court of Bombay. It is a matter of considerable surprise to me, and perhaps it only shows my ignorance, to hear that the Small Cause Court can try suits of a higher figure than Rs. 2,000. I can only assure the Council that I know of a very large number of suits, on my own knowledge which have passed from the High Court to the Small Cause Court only to avoid the heavy cost of litigation at the former and this has been done by the parties mutually agreeing to bring the suit within the limits of the Small Cause Court. That is not a desirable practice. I wish to make it perfectly clear that I have no information or personal knowledge at this moment to support any definite recommendation to Government that they should create a new Civil Court. I have not that knowledge, nor do I desire to suggest that Government should immediately create such a Court. All I desire is to put before this Council a general recommendation of this nature asking the Governor in Council to consider the question with the object of seeing their way either to institute a new Civil Court or to extend the jurisdiction of the Small Cause Court so as to give relief in those suits to which I refer. I gather from some of the

Hon'ble Members' remarks that the procedure in the High Court in Bombay is comparatively a simple matter, but I am not aware of this. I do not know whether the old Scotch legal expression "Multiplepounding" exists in this country. All that I know is that suits drag on in an expensive and unnecessary manner. For these reasons, Your Excellency, I wish to support the general proposal although I should have preferred if the Hon'ble Member had put before Government the option of considering (as of course they really have the option of considering) the extension of the jurisdiction of the Small Cause Court, for what we want is a "commonsense Court" to deal with suits in a more commonsense way than seems possible at present.

The Honourable Mr. MUNMOHUNDASS RAMJI :—I rise to support the resolution of the Hon'ble Mr. Patel. I am glad that my Hon'ble friend Mr. Milne supported it on general grounds and I endorse every word of what has been said and the information confirms my own belief that the people are very frequently landed into litigation and that the cost of litigation in the High Court is excessive. The resolution is confined to cases up to Rs. 5,000. From the information that was supplied to me, I find that out of those cases which were under Rs. 5,000, the cost of each either for defendants, plaintiffs or third parties which was taxed in the High Court shows that in suit No. 215 of 1912 the case was for an amount of Rs. 5,112 and the cost was Rs. 1,997, partly cost of client and attorney. The cost of the defendant is not given. Then in another suit No. 481 of 1912 the amount involved in that suit was Rs. 3,947 and the cost of the defendant works out at Rs. 1,224. In another suit No. 366 of 1908 the amount was Rs. 3,825 and the cost Rs. 10,847. It was a suit for £200 and odd and most probably the very heavy cost was by way of some of the defendants having left the country. In suit No. 667 of 1910 the amount was Rs. 2,076 and the cost to one party Rs. 1,157. Another suit No. 1025 of 1910 was for Rs. 2,625 and the cost Rs. 1,694. In another case for Rs. 3,449 the cost was Rs. 1,681. It will be seen from these figures, Your Excellency, that as suggested by some of the previous speakers the cost of suits is very heavy. Of course this is the average. I have not heard of any cases taxed less than these, but I refer to all those cases on that ground and it will be

fair for anybody to presume from this that on an average the cost is very prohibitive. Of course some previous speakers have raised the point that when the limit of the amount to be dealt with by the Small Cause Court will increase the cost of the new machinery may be saved. That argument also deserves some consideration. What people here wish to see is that the cost of litigation should if possible be reduced and with this object in my mind I would submit, for the consideration of this Council, and Your Excellency and I move an amendment that this resolution do stand adjourned until the next meeting of the Council and that in the meantime Government may be pleased to circulate this resolution to Public Bodies for an expression of their opinion before the 15th June next. It will give time to Government to make up their mind and will enable Government and this Council to know the views of the different Public Bodies on this particular subject and it will also considerably help to arrive at a proper decision in this important matter. I hope it will give general satisfaction after all. With these few remarks I support the resolution and move this amendment.

His Excellency the PRESIDENT:—The amendment proposed is that this resolution do stand adjourned until the next meeting of this Council and that in the meantime Government may be pleased to circulate the Honourable Mr. Patel's resolution to public bodies for the expression of their opinions by the 15th June next. Honourable Members will understand that now they have to speak on the amendment.

The Honourable Sir IBRAHIM RAHIMTOOLA:—Your Excellency,—I rise to support the amendment which has been moved by my honourable friend Mr. Munmohundass Ramji. I think, that the main issues before the Council are whether the cost of litigation in the High Court is really excessive and whether the time occupied in reaching decisions is considerable. If the answer to these issues is in the affirmative, then there is a clear case for some suitable remedies to be applied to afford relief to the public. Sir, one of the main objections raised to the motion was that public opinion had not expressed itself in favour of relief in this direction. The amendment, I think, supplies an answer to that question. It is

perfectly true that public bodies have not expressed any decided views on the subject, but if Your Excellency were to ascertain public opinion both through the members of this Council and other sources, you will be satisfied that the feeling is strong as regards the cost of litigation and the time at present occupied in reaching decision. Sir, it is not my intention to criticise in any way the procedure which the High Court adopts. I do not question the intention with which the High Court has determined, according to the Honourable Mr. Nicholson, that in all cases which are transferred to it from the Small Cause Court the amount of deposit required to be made to cover the cost of the other side is fixed at only Rs. 400. Sir, I quite recognise that the intention of His Majesty's High Court of Judicature is to provide, by rules and other means, that justice will be secured with the least possible expense, but what we have got to ascertain is the actual experience of those people who are compelled to resort to litigation in that Court. I think I may venture to say without fear of contradiction that their experience is to the effect that, under present conditions, litigation in the High Court is really expensive and the time occupied in reaching decisions is considerable. Sir, under these conditions, the question for the Council to consider is whether suitable remedies should not be applied in order to secure to the public means by which justice could be obtained at less cost and in less time. I do not think that the Honourable Mover is keen on any particular form that should be adopted to achieve this object. If the same object can be obtained by following the suggestions of the Honourable the Advocate-General, namely, extending the jurisdiction of the Small Cause Court, the public will have no objection to that course being adopted. I understand, however, that the procedure in the Small Cause Court is of a summary character. Whether that is a serious objection or not, is a point on which I am not qualified to express any opinion. It appears to me, however, that it is necessary for Your Excellency's Government to consider in view of the prevailing conditions in the matter of the cost of litigation and the time taken in reaching decisions whether suitable remedies should not be applied for affording relief. I venture to think that the public will be satisfied with any decision which Your Excellency's Government may reach as to the measures necessary

to afford such relief. Whether it is by the constitution of a City Civil Court with a jurisdiction up to Rs. 5,000 or Rs. 10,000 or whether it is by the extension of the jurisdiction of the Small Cause Court may well be left for consideration. By accepting the amendment of my honourable friend Mr. Munmohundass Ramji, which I am supporting, Government will be enabled carefully to consider the matter in all its aspects and to reach a decision in the best interests of the public of this Presidency. With these words I commend the amended resolution to the Council.

The Honourable Rao Bahadur GANESH KRISHNA SATHE :—Your Excellency,—As I come from the mofussil I am not really interested in the question whether there ought to be a separate City Civil Court for Bombay or not. But as the subject is of considerable importance from the stand-point of litigants I venture to make a few observations.

From the discussion that took place up to now I find that it seems to me to be practically admitted, though there is some difference of opinion, that costs of litigation in the High Court are heavy and are out of proportion to the amounts of claims which are lodged in that Court, particularly claims which are denominated in the resolution moved by the Honourable Mr. Patel. I am inclined to think that the mover of this resolution should accept the amendment put forward. I shall try to give one or two reasons for this suggestion of mine.

This question has engaged the attention of the general public and of this Council for a number of years. It is of great importance and sooner or later it must come to a head. It would be better if this Council is placed in full possession of the facts and of the views of the general public of Bombay City who have to litigate in Civil Courts whether they consider the costs really too heavy and whether they would advocate a separate City Court or would propose to extend the powers of the Presidency Small Cause Court. The Honourable the Advocate-General referred to a provision in the Small Cause Court Act that in case of agreement between parties the jurisdiction of Rs. 2,000 can be extended. But I am afraid this clause is never availed of by litigants. It is the common experience of lawyers that parties seldom agree to

give jurisdiction to Courts of inferior grade and statistics might show that such a provision has practically been a non-working provision in the Act.

Another point of mine on which I support the amendment is that associations and the public of Bombay, specially the litigant public, will get an opportunity of placing their views before Government and of suggesting amendments and additions to the existing Presidency Small Cause Court Act. If we throw a glance at the provisions of that Act we find that the procedure is summary and that the method of recording evidence and of writing judgments differ materially from the one observed in regular Civil Courts. The decisions of Small Cause suits are final subject to certain powers of revision and reference. If it be intended to extend the jurisdiction of the Small Cause Court in Bombay some special provisions will have to be suggested for claims exceeding two thousand rupees.

I do not desire to enter into the discussion of the heavy costs of litigation in the High Court. This is practically admitted. I wish to enlighten the members of this Council on this point by reading a quotation from the columns of the local Anglo-Indian daily "Times of India." His Excellency Lord Hardinge opened the High Court buildings at Patna on 4th February 1916 and the "Times of India" had a leaderette in its issue of 5th February. "It (Administration of Justice) connotes so ordering the rules and the practice of the Court that it is possible for the poor man, or the man of moderate means, to get justice. Who will say that this is the case now in the older chartered High Courts? On the contrary we find people talking with a species of awestruck admiration of the enormous fees paid to counsel, not only for appearing but for not appearing. We hear of settlements made, not on the merits of the case, but because it does not pay to fight the man with the longer purse. We find amongst that large class of men who do not look on litigation as a recreation a determination to avoid the Courts at all hazards. It is not open to doubt that in many cases this amounts to a substantial denial of justice. A distinguished judge was once heard to remark: "I wonder the people do not pull down the High Court stone by stone as a protest against the monstrous cost of litigation."

His Excellency the PRESIDENT:—Order, Order. I must suggest to my honourable friend that I let him complete the reading of the quotation, but I really do not think that that quotation has much to do with what we are discussing now as to whether we should adjourn the discussion of this resolution.

The Honourable Rao Bahadur SATHE:—I accept Your Excellency's suggestion. My point in reading the quotation was to make it quite clear that the serious evil of heavy costs on litigation does really exist and to impress upon the members of this Council the necessity of making every effort to bring justice within the means of those who are not wealthy.

I am in entire agreement with the amendment proposed by the Honourable Mr. Munmohundass Ramji. The amendment if accepted will enable Government to collect all necessary information and the public of Bombay will have an opportunity of placing before Government alternate proposals with a view to have the existing grievances redressed. Government will then be in a position to consider the question of either creating a separate Civil Court or of extending the jurisdiction of the Small Cause Court.

With these few words I support the amendment which has been moved.

His Excellency the PRESIDENT:—I shall intervene for one moment only to say a word upon the situation regarding the proposed amendment of this resolution. Government have been considering the amendment of my honourable friend, and, I should like to make it quite clear, that under the existing circumstances, as the resolution of my honourable friend is worded, we could not possibly accept it. Nor could they accept the amendment of my honourable friend Mr. Munmohundass Ramji for this reason, that at the end of this session the Council expires and we shall have a newly elected Council, and, therefore, all questions or resolutions that are not finished or completed at the end of this Council session have to begin afresh at the beginning of the next term. May I suggest to the Council a way out of the difficulty? I think we have had a very useful and interesting discussion and strong opinions have been given one way or the other as regards the

terms of the resolution. Government's view in the main is this. First of all, that it would be quite impossible under existing circumstances to contemplate in the very near future the building of a new Court, for obvious reasons. As honourable members are aware, a new Small Cause Court is being built at this moment and the High Court are at this particular moment considering the extension of the powers of the Judges of the Small Cause Court. Government is perfectly ready to consider the whole question afresh and take the opinion of the leading mercantile bodies who might give us useful information on the matter and communicate to the High Court the opinions thus received. If honourable members would accept this position, I think it would obviate considerable difficulty, for under the circumstances as stated, Government could not accept this resolution as it stands. They are willing, if the Honourable Mover is willing to withdraw his resolution, to consider the whole position and take the best steps they possibly can to make the fullest enquiries on the suggestions that have been thrown out by the honourable members.

The Honourable Mr. RAGHUNATH PURSHOTTAM PARANJPYE:—According to the ruling that Your Excellency has given, I would like to ask whether a Bill read a first time at this session lapses *ipso facto*.

His Excellency the PRESIDENT:—I might tell my honourable friend that my ruling has reference only to resolutions, because it is quite conceivable that an honourable member who may bring in a resolution may not be returned to the new Council.

The Honourable Mr. RAGHUNATH PURSHOTTAM PARANJPYE:—Could it not be taken by another member in the other Council?

His Excellency the PRESIDENT:—Yes, but then a new member should bring in a new resolution.

His Excellency the PRESIDENT:—Will the Honourable Mr. Patel agree to withdraw his resolution or not?

The Honourable Mr. PATEL:—My position is this, I should like to amend my resolution by adding the words "to consider the question of extending the powers of the Small Cause Court after consulting the Public Bodies in the City." Then I would be prepared to let it be referred to the public bodies for consideration.

His Excellency the PRESIDENT:—Will the honourable member move his resolution as he wishes to put it?

The Honourable Mr. PATEL:—The resolution I wish to move reads as follows:—This Council recommends to His Excellency the Governor in Council to consider, after obtaining the opinions of public bodies in the City, the question of extending the jurisdiction of the Small Cause Court or of creating a Civil Court for the Town and Island of Bombay with jurisdiction to receive, try and dispose of all suits and other proceedings of a civil nature not exceeding Rs. 5,000 in value except suits or proceedings which are cognizable—

(*a*) by the High Court as a Court of Admiralty or as a Colonial Court of Admiralty, or as a Court having testamentary, intestate, or matrimonial jurisdiction, or

(*b*) by the Court for the relief of insolvent debtors, or

(*c*) by the Small Cause Court."

His Excellency the PRESIDENT:—Before we go on, I should like my honourable friend Mr. Munmohundass Ramji to let me know if he would withdraw his amendment.

The Honourable Mr. MUNMOHUNDASS RAMJI:—As the original motion is altered, I beg to withdraw my amendment.

The amendment of the Honourable Mr. Munmohundass Ramji was by leave withdrawn, and the original resolution as amended was then discussed.

The Honourable Mr. MAHADEV BHASKAR CHAUBAL:—Your Excellency,—What I am proposing for the acceptance of this Council is the substance of the resolution which has been moved and which I think would be far more acceptable because it does not tie the hands of Government in the enquiry which it is proposed Government should make and the action which Government should take. The amendment which the Honourable Mr. Patel has moved ties down Government to one thing or the other: either accept the proposal to start a Civil Court having jurisdiction up to Rs. 5,000 or Rs. 10,000 or to extend the jurisdiction of the Small Cause Court. Well, I think it is far preferable if we promise that we shall have

a full and complete enquiry into the matter and, on the evidence which is supplied, we shall find out what would be the best way of meeting the evil, if any, after the extent of it has been clearly and definitely ascertained. I therefore propose that the Honourable Mr. Patel will be pleased to consider if he should not withdraw his resolution, and accept an amendment in the following terms :— "*This Council recommends to His Excellency the Governor in Council to consider whether it is not desirable to provide additional facilities for the disposal of suits not at present within the jurisdiction of the Presidency Small Cause Court.*" This leaves everything open, without confining us to adopt either one process or the other, *e.g.*, in the address which the Honourable Mr. Patel gave in his speech moving the resolution he referred to certain provisions of the County Courts Act in England. Now that is an alternative which would not be open to consideration if the resolution were worded as now put forward by him. I find that the High Court are already thinking in these different directions, about increasing the jurisdiction of the Small Cause Court or taking advantage of some of the provisions of the County Courts Act. Therefore I think it is far better not to tie down our hands in any way but to get information in the way suggested, and this wording, as you will see, does not at all contravene or go against any of the objects that the honourable members moving and supporting the original resolution and those who are suggesting the amendments aim at. It leaves us free to provide additional facilities for the disposal of suits which at present are not cognisable by the Small Cause Court. Then you may do it either by starting a Civil Court or by extending the jurisdiction of the Small Cause Court or in any other way that might suggest itself to Government and we should fix no sum at present. It may be that instead of having a limit of Rs. 5,000 or Rs. 10,000 we may prefer to have one between the two, or we may find from information regarding the sort of litigation that is kept out at present that perhaps some other limit would be desirable. I think this does not tie anybody down to any one course and it accepts the main principle which the Honourable Mover of the resolution has in view. For these reasons I think the object aimed at by the Honourable Mr. Patel would be better carried out if he accepted the amendment which I have suggested.

The Honourable Sir IBRAHIM RAHIMTOOLA :—Your Excellency'—I should like to say a few words with regard to the amended resolution and the form in which the Honourable Mr. Chaubal wishes to place it before the Council. Sir, I do not think that there is any—

His Excellency the PRESIDENT :—Will the Honourable Mr. Patel let me have a copy of the resolution if he proposes to go on with it and not accept our amended form?

The Honourable Mr. PATEL :—Personally I think, after what has fallen from the Honourable Mr. Chaubal, that it is far better that I should leave the hands of Government unfettered and accept the amendment proposed.

The resolution as amended by the Honourable Mr. Chaubal was then accepted as the substantive motion.

The Honourable Sir IBRAHIM RAHIMTOOLA :—Sir, I should like to say a few words. As far as I am able to judge, there is no intention to tie down the hands of Government in any particular direction. Firstly, we desire that Public Bodies should be consulted and I am glad that an assurance to that effect has been given; secondly, we desire that Government should consider not only the question of raising the jurisdiction of the Small Cause Court, but also what are the best means to remedy the evil pointed out. I think the wording of the amended resolution meets these points and that Government will consider the whole question in a comprehensive manner which will lead to the application of measures which will effectively remedy the evils pointed out during the debate. I will, therefore, support the resolution.

The resolution as amended was then put to the vote and carried.

---

## APPENDIX II.

*Note.*

1. In a great many cases litigation in the High Court is costly, so costly as to be out of proportion to the value of the subject-matter of the litigation. A litigant in the High Court has not only

often to incur heavy costs in order to secure a verdict but if successful to pay to his Solicitor what are known as attorney and client costs, *i.e.*, costs which the Taxing Master in the High Court considers were not reasonably necessary for the litigation but which the client has incurred. These costs are not inconsiderable. Various expedients have been adopted to reduce the costs incurred in the High Court litigation, notably the procedure under what are known as originating summonses, but litigants still complain of the costs, incurred in such litigation. It is practically impossible to put a check on the various means which a defendant can adopt to delay and obstruct a plaintiff's just claim and cause him as much expense as possible, and it has been suggested that to avoid the possibility of heavy costs, a Court should be created to try cases summarily, and the professional costs in this Court should be a lump sum on a sliding scale according to the value of the subject-matter of the suit. A Solicitor might have the right of audience in this new City Court but unless the costs were allowed by way of a lump sum such Solicitor would still be entitled to bring in a bill of costs—and that too on the more liberal scale recently allowed by the High Court for work done outside the High Court (vide *Government Gazette*, Miscellaneous Notifications, dated 12th December 1912, at page 2221).

2. Moreover, the creation of a new City Civil Court would be a luxury and the large majority of the cases for which one might create such a Court can be more economically and expeditiously disposed of by increasing the jurisdiction of the Presidency Small Cause Court, the machinery of which would be suitable for their disposal, if that Court were given, like the County Courts in England, the power of appointing Receivers and issuing injunctions.

3. If the pecuniary jurisdiction of the Presidency Small Cause Court be increased in cases within its jurisdiction above the limit of Rs. 2,000 (the present limits of its pecuniary jurisdiction), no change of machinery would be required for the trial of such cases and if it has been found that the Presidency Small Cause Court effectively disposes of the cases within its pecuniary jurisdiction, there seems no reason why the pecuniary jurisdiction should not be increased. As a matter of fact most merchants in Bombay

desire that the pecuniary jurisdiction of the Presidency Small Cause Courts should be increased; and it is frequently found that a plaintiff whose claim exceeds Rs. 2,000 abandons the excess above Rs. 2,000 in order to have his case tried more cheaply and expeditiously in the Presidency Small Cause Court. In all those cases therefore in which the Presidency Small Cause Court has at present jurisdiction the argument for the creation of a City Civil Court can be met by the extension of the pecuniary jurisdiction of the Small Cause Court, which step has the further advantage of effecting an economy in the cost of a new building and in the cost of litigation and also ensures greater despatch in the disposal of cases, such cases being tried summarily in the Presidency Small Cause Court.

4. There seems to be no reason why the Presidency Small Cause Court should not also have jurisdiction in partnership and administration suits, of which the Small Cause Court is at present under section 19 of Act XV of 1882 precluded from taking cognizance. With suitable machinery the Court can dispose of such suits provided it is given, as are the corresponding Courts in England (the County Courts)—powers of appointing receivers and issuing injunctions. Moreover, if the jurisdiction of the Presidency Small Cause Court is added to and increased in the way proposed, what is left for disposal by the proposed new City Civil Court upto a pecuniary limit of Rs. 5,000 will not justify the establishment of a new court, and the suggested extension of the jurisdiction of the Presidency Small Cause Court would meet the great majority of the cases in which the public have a grievance.

5. From the point of view of expense, the erection of a suitable building for a new City Civil Court would entail an expenditure of several lakhs of rupees, and would necessitate the appointment of new judges and of an office establishment. It is true that Government should not regard a Court primarily as a profit-earning institution, but, other things being equal, a profit-earning Court is better than one which does not bring in a profit. The Presidency Small Cause Court is a profit-earning Court, and there are no figures to show whether the proposed new City Court would entail a loss or a profit. If the jurisdiction of the Presidency Small Cause

Court were increased, it can scarcely be considered that the fees for such suits as were left over for the new City Civil Court to try would pay for its upkeep.

6. The question of the cost of litigation in the new City Court, if one is established, requires consideration. Supposing the attorney gets the right of audience in this Court, the question is what the cost would be. If it is sought to make the new court an economical court, the Solicitor's remuneration must either be for the work done or on a sliding scale according to the value of the subject-matter of the suit. If the former, then the Solicitor will still have his bill of costs without the brief charges; if the latter, then the remuneration will be most inappropriate, as, the proposed new City Court not being a summary Court and being, like the Madras City Civil Court, governed in its procedure and practice by the Civil Procedure Code and the rules of practice framed by the High Court for all Courts subject to its appellate jurisdiction, a solicitor or other legal adviser there will receive the same sum irrespective of the importance and number of interlocutory proceedings in the suit. As a matter of fact, the remuneration of a lawyer by a fixed sum has been found not to be satisfactory in such cases.

7. No analogy can be drawn from the County Courts in England to justify the establishment of a new City Court, for the County Courts in England correspond to the Presidency Small Cause Court here, and there is no intermediate Court in England between the County Court and the High Court of Justice. It is not proposed that the Presidency Small Cause Court here should be given the various jurisdictions of the County Courts in England, because their jurisdiction is so extensive that it is impossible to say straight away whether a similar jurisdiction conferred on the Presidency Small Cause Court here would be a success even if it were given the requisite machinery. The fact, however, remains that the principle adopted in England has been to increase the jurisdiction of the County Courts whose acts contain many provisions similar to the Presidency Small Cause Court Act, 1882. The various Acts regulating the jurisdiction of the County Courts and ending with the County Courts Act of 1903 give those Courts general juris-

diction under three great heads, *viz.*, (1) over matters, where the claim does not exceed £100 in amount, which would in the High Court form the subject of an action in the King's Bench Division; (2) over land, the rental of which does not exceed £100 per annum; and (3) over matters, where the value of the subject-matter dealt with does not exceed £500 which would, in the High Court, form the subject of an action in the Chancery Division. The County Courts also possess jurisdiction under special statutes, and some of them have jurisdiction in Admiralty, and some in Bankruptcy and in the winding up of companies. Not even the proposed new Civil Court would possess all these jurisdictions.

8. Two objections have been raised to increasing the jurisdiction of the Presidency Small Cause Court, *viz.*, (*a*) that questions of importance will arise in bigger cases which it is inexpedient that the Presidency Small Cause Court should decide and which the High Court alone is competent to decide, and (*b*) that the Presidency Small Cause Court has not the machinery necessary for the trial of certain cases. It is however submitted as to (*a*) that the same kind of questions arise for the Judge's decision in a suit for Rs. 2,000 (the present pecuniary limit of the jurisdiction of the Presidency Small Cause Court) as in one for Rs. 5,000 and as a matter of fact the same questions arise repeatedly in mercantile cases in the Small Cause Court as are seen to arise in the High Court. It is only when the Presidency Small Cause Court is entrusted with a new *branch* of jurisdiction that this objection can be urged with any show of reason. The Presidency Small Cause Court Judges are quite competent to try the additional suits which should be included within the Court's cognizance. In any event, an appeal can always be provided for to the High Court. The costs of such an appeal are never heavy. As to (*b*) the objection clearly cannot stand when only the pecuniary limit of the jurisdiction in cases which the Court can already try is increased. If by its machinery it can try a case for a simple money claim for Rs. 500, it can by the same machinery try one for Rs. 5,000. The objection must, therefore, be confined to the new suits which it is suggested the Presidency Small Cause Court should try. As above pointed out, all these suits are at present triable by the County Courts is England, which also try cases

summarily. In the following cases the Presidency Small Cause Court either already has the necessary machinery to try them or could be given it without difficulty and without impairing the efficiency of the Court. The following suggestions for the increase of the Presidency Small Cause Court's jurisdiction are made :—

(1) The pecuniary jurisdiction of the Court in suits at present triable by it should be increased from Rs. 2,000 to Rs. 3,000. As a matter of fact the pecuniary jurisdiction in such suits was in 1882 increased from Rs. 1,000 to Rs. 2,000. As pointed out above, there is nothing substantial in the objections as to complexity or importance of the subject-matter of such suits or as to the Court's machinery for trying them which would prevent the Presidency Small Cause Court from effectively disposing of such suits. As already stated, a plaintiff often abandons the excess of his claim over Rs. 2,000 to bring his suit in the Presidency Small Cause Court.

(2) *Partnership suits.*—The jurisdiction of the Small Cause Court might very well be extended to cover partnership suits up to a certain pecuniary limit. Such suits are at present excluded by section 19, clause (*o*), of the Presidency Small Cause Court Act. Under Act IX of 1850 the Small Cause Court used to have jurisdiction in cases of a demand up to a certain pecuniary limit for the whole or part of the unliquidated balance of a partnership account. There seems no reason why that jurisdiction should not be restored to it. It seems unreasonable that in every case of a partnership, however small, the plaintiff should have to file his suit in the High Court. This restriction practically puts a prohibition on all suits for a dissolution or for an account of a partnership where the possibility exists that the costs that will be incurred in the High Court will exceed the amount that will be found due to the plaintiff on the taking of the account. In order to try and obtain some relief in these small cases, a plaintiff very often tries to set up an adjustment of the account or an

advance such as was set up in the case in I. L. R., 18 Mad., 134. In England under 51 and 52 Vict., Chap. 43, sec. 67, the County Court has all the powers of the High Court in, *inter alia*, actions for the dissolution or winding up of any partnership in which the whole property of the partnership does not exceed, etc., £500. The ordinary pecuniary jurisdiction of the County Court is now £100. With a view to avoiding heavy costs of partnership actions in the High Court the Presidency Small Cause Court should have jurisdiction in partnership suits similar to that conferred on the County Courts, but limited to cases where the value of the partnership property does not exceed Rs. 6,000. The Small Cause Court already entertains suits on agency accounts presenting various intricate questions of law for decision, and it has got sufficient machinery to have such accounts investigated. There seems to be no reason why partnership accounts, which are in no way different in their nature, should be excluded from the Presidency Small Cause Court.

(3) *Administration actions.*—The Presidency Small Cause Court might with suitable machinery be given equitable jurisdiction in suits against, or for an account or administration of, an estate of which the amount or value does not exceed Rs. 6,000. The same arguments apply in this case as are applicable to the case of a partnership. The County Court has this jurisdiction in England where the estate does not exceed £500 under section 67 of the County Court Acts, 1888, 1903. The result of the Presidency Small Cause Court at present not having jurisdiction in administration actions is that in the case of small estates no creditor is found anxious to file an administration action on behalf of himself and all other creditors in the High Court, and there is generally a rush by individual creditors to the Small Cause Court to prove their claims against the estate and obtain judgment, thereby sometimes considerably hampering the executors who are trying to wind up the estate. Sir N. G. Chandavarkar, J., drew particular attention to this practice in the decision in I. L. R., 29 Bom., 96.

Moreover, in cases of small legacies the legatee can sue the executor in the Small Cause Court only where the executor has assented to the legacy and the plaintiff avers that there are sufficient assets in the executor's hands [Okhoy Coomar *vs.* Koylash Chunder, 1890, 17 Cal., 387; Doe *vs.* Guy (3 East, 120); Williams *vs.* Lee (3228) and Williams on Executors]. Otherwise his suit has to be in the High Court for administration and an account, and it is not worth such legatee's while to file such a suit if the estate be small especially as although he may get his costs out of the estate as between attorney and client, he will certainly have some costs taxed against himself under such an order for the payment of costs. It would appear, therefore, that with proper machinery the Presidency Small Cause Court could safely be entrusted with this jurisdiction in small estates.

(4) *Injunction and Receiver.*—If the above matters are brought within the jurisdiction of the Presidency Small Cause Court it will have to be invested with powers for the appointment of a receiver and for granting an injunction as ancillary to the relief claimed in the suit and with the power to enforce obedience by committals, and also to some extent with the power to pass a declaratory decree. In England the County Courts have these powers.

9. Lastly, it is stated that the transfer of cases from the Small Cause Court to the High Court under section 39 of the Presidency Small Cause Courts Act works a great hardship on suitors in small cases. Under that amended section a defendant is entitled as of right to a transfer in any case exceeding Rs. 1,000 unless the Judge thinks the application is made solely for the purpose of delay. The amount of security for costs ordered to be deposited under that section is, it is believed, only Rs. 400, a sum apparently wholly insufficient to meet the expenses of a long cause in the High Court. Quite apart from this small amount to be deposited, the right to a transfer puts a weapon of oppression in the hand of one party, and often enables a wealthy defendant to

in which a poor plaintiff suing for a sum over Rs. 1,000 in the Small Cause Court has gone to the defendant on an order for transfer to the High Court being obtained and begged the defendant to give him anything he chooses rather than involve him in the costs of High Court litigation. It must be remembered that not only is money necessary before a suit in the High Court can be pursued, as Solicitors insist on advances against out-of-pocket costs, but also a successful party has always to pay some attorney and client costs. It is therefore suggested that the legislature should provide that a party should not have the right to apply for transfer of a suit from the Presidency Small Cause Court to the High Court. Section 39 of the Presidency Small Cause Court Act should be repealed.

---

No. 375/42 of 1917.

CHAMBER OF COMMERCE,

BOMBAY, 15th March 1917.

The UNDER SECRETARY TO GOVERNMENT,

JUDICIAL DEPARTMENT,

Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 6505 A, dated 5th October 1916, and its accompaniment, requesting the opinion of this Chamber as to whether there should be a City Court in addition to the High Court and the Small Causes Court, or whether the jurisdiction of the Small Causes Court should be raised to a higher limit of value and extended to more numerous classes of suits.

2. In reply I am to state that this matter has received careful consideration and as a result of the discussions that have taken place on this subject my Committee are not in favour either of the establishment of a City Court or of the extension of the jurisdiction of the Small Causes Court but they are desirous of recommending the effective formation within the High Court of a Special Commercial Court to deal with mercantile cases and the appointment of a special Judge to preside over this court. My Committee understand the rules of the Bombay High Court

contain special rules for Commercial Causes, but no special Commercial Court has been constituted. Sufficient work might not perhaps be forthcoming to keep a Judge continuously employed in trying Commercial Causes even if all suits which fell under the heading of Commercial Causes were tried by him, but it will probably meet the case if a Judge were specially appointed to sit as a Commercial Judge and took up such cases in priority to other work.

3. Rule 190 of the Rules of the High Court appears to provide to some extent for this. This rule reads as follows :—

> Commercial Causes shall, so far as possible, be set down for hearing before the Judge appointed from time to time by the Chief Justice for that purpose, on the day fixed for the hearing thereof and such causes shall be heard in priority to all other suits appearing on the board on that day, except part-heard suits, and other Commercial Causes on the same board fixed for hearing on a prior date.

4. My Committee understand the Chief Justice has not so far appointed a Judge to hear Commercial Causes, or if he has done so his orders are not invariably carried out.

5. Under the Rules of the High Court it is in the discretion of the plaintiff whether he should file his suit as a Commercial Cause or as an ordinary long cause. Even though the suit be one which is eminently suitable for filing as a Commercial Cause, yet if the plaintiff files the suit as a long cause, there is under the rules no machinery by which the suit can, at the instance of the defendant, be transferred into a Commercial Cause. A long cause it must remain.

6. In England an action is not filed as a Commercial action, but on the hearing of a summons for directions an order "that this case be transferred to the Commercial List" can be made at the instance of either the plaintiff or defendant. It is not often made at the instance of the defendant because the plaintiff is usually desirous himself that the action should be transferred to the Commercial List, but if the plaintiff does not so apply, the defendant can do so. It is felt the Rules of the Bombay High

Court might be amended by allowing the defendant to apply by summons to the Judge of the Commercial Court to have the suit transferred to the Commercial List, if it was not originally filed as a Commercial Cause. If the Judge was of opinion that the suit fell within the definition of Commercial Causes given in Rule 181 of the High Court Rules the order should be made as of course and the suit transferred to the Commercial List. My Committee do not think necessary that the definition of Commercial Cause given in Rule 181 should be extended. The definition is, in their opinion, wide enough to cover any suit which could possibly be described as a Commercial Cause.

7. Summonses for directions and other summonses in Commercial Causes are, as in England, heard by a Judge. In England, however, they are heard by a Judge sitting in a Commercial Court, the intention being that the Judge who hears the interlocutory proceedings should be the same Judge as tries the action. Circumstances which arise, *e.g.*, a Commercial Judge going on circuit or the sitting of two Commercial Courts in times of pressure, occasionally renders this impossible. But in the majority of cases, the Judge who eventually tries the case will deal with the case throughout. In Bombay the interlocutory proceedings in a Commercial Cause are dealt with by the Chamber Judge who is frequently not the Judge who eventually tries the case. It is manifestly of advantage that one Judge should be seized of the case throughout and my Committee suggest that all interlocutory proceedings in Commercial Causes should be heard by the Judge appointed to try such causes.

8. In order to simplify proceedings brought in the Commercial Court the rules of the Supreme Court in England provide—

(*a*) that instead of statements of Claim and Defence, Points of Claim and Defence only shall be filed, these points to state as succinctly as possible the respective cases of the parties;

(*b*) that lists of documents instead of affidavits should be filed, any omission to disclose a relevant document having serious consequences for the party concerned.

9. Pleadings in this country are much longer than in England, and no comparison at all can be made between the pleadings in this country and those adopted in the Commercial Court in England. My Committee hardly think it is possible to shorten pleadings here even for use in the Commercial Court by an amendment of the rules; the whole basis of pleading will have to be altered.

10. The difference between the expense of filing an affidavit of documents as compared with the expense of filing a list is not great, and it is not thought advisable that parties in this country should be relieved of the liability of making affidavits as a matter of course. The rules might give the Judge the option of making an order on the summons for directions that lists instead of affidavits of documents should be filed, but my Committee do not lay much stress on this.

Outside the rules the important factor to achieve is—

(*a*) that an early date should be fixed for the hearing, and

(*b*) that when the case appears on the board it should be promptly heard.

11. It is felt that the Judge will always fix for the hearing a day as early as is reasonable. It is impossible to legislate for this. The plaintiff may feel that the case should be heard at once, but the Judge may hold that the defendant is entitled to further time. Each case must rest on its merits.

12. As regards (*b*) the rules provide at present that a Commercial Cause shall be on the board for hearing either first or next after any part-heard case or cases left unfinished on the previous day's hearing.

13. The ideal would be of course that a Commercial Cause should take its place first on the board irrespective of any ordinary long cause part heard on the previous day, but my Committee hardly think this ideal possible. It must be borne in mind that if sufficient Commercial Causes were filed to keep a Judge continuously employed a cause would have to take its place subject to any Commercial Cause unfinished on the previous day.

14. My Committee have endeavoured to point out in this letter how in their opinion the rules of the High Court might be amended so that the success of a Commercial Court might be achieved. The success of the Commercial Court in their opinion will however depend to a very great extent upon the influence of the Judge who is appointed to act as Commercial Judge. At present the number of Commercial Causes filed in the High Court is hardly sufficient to enable the Judge to deal with such suits on independent lines. This will no doubt come in time, when more experience has been gained.—I have, &c.,

MALCOLM N. HOGG,

Deputy Chairman.

H. ROYAL,

*for* Secretary.

# APPENDIX F.

## IMPROVEMENT OF PAPER CURRENCY SYSTEM.

No. 959-F.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

SIMLA, the 3rd May 1917.

THE SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—You were informed in my letter No. 1246-F., dated the 31st August 1914, that the Government of India had for some time been considering various measures for the improvement of the paper currency system of this country, and that in particular an officer had been deputed to Europe to investigate the methods of protection against forgery, and the processes of manufacture and printing

followed in other countries, with a view to improve the form and design of the currency notes of the Government of India. On the basis of the material thus collected the Government of India have arrived at certain provisional conclusions, and I am directed to invite an expression of the views of your Chamber thereon.

2. It has been found that all countries rely on one or other of two main methods of attaining security against the counterfeiting of bank and currency notes. The first of these consists in complexity of form and design, in the endeavour to make the note proof against forgery by photographic, lithographic or other mechanical methods. The salient characteristics of complex notes are an elaborate combination of colours and the use of highly detailed printing and engraving, the resulting intricacy being to some extent an obstacle to exact imitation. The second method consists in having a note of an essentially simple nature, reliance being placed on the quality of the paper and the excellence of the watermark to provide the necessary security. A conspicuous example of the simple type of note is to be found in the notes issued by the Bank of England, and most of the Scottish and Irish banks adhere to this type. After a careful consideration of the material before them, the Government of India anticipate that a note of this latter character will be found to be best suited to the requirements of this country. The adoption of a complex note similar to any of the types in use in other countries would entail a radical alteration of the appearance of the paper money to which the peoples of India have become accustomed, and the change might thus involve a serious risk of checking the growing popularity of currency notes. Moreover, it is understood that numerous and serious forgeries of notes of the complex type have of late been effected as the result of the high degree of perfection now obtained in photo copying processes, and the spread of knowledge of these processes through the technical schools now so common in most countries. It appears, therefore, to the Government of India that the measure of security afforded by the complex note is incommensurate with the expense necessarily involved in the production of so elaborate an article.

3. Accordingly, they incline to the view that the most suitable scheme of improvement is to be found in the selection of a simple

note having the characteristics described in the following paragraphs. The security afforded by these characteristics is for the present, so they are advised, the greatest obtainable, provided that used notes are not reissued, a safeguard to which great importance is attached. As your Chamber is aware, the Government of India decided early in 1915 to discontinue the practice of re-issuing used notes: and though scarcity of paper has compelled them reluctantly to resort to it again, it is their intention to resume their policy in this matter at the earliest possible opportunity.

4. *Paper.*—It was proposed when these questions were under consideration prior to the war that the paper to be used in manufacturing all denominations of notes should be of the thickness and quality at present employed for notes of Rupees 100. This paper is of the same quality and manufactured by the same paper-makers as that of the Bank of England note, but is approximately one-third thicker. This extra thickness, while not seriously hampering the good execution of the printing, gives the extra strength desirable where notes so much lower in value than £5 form the bulk of the issue. It was represented that, in a hard high quality paper of the greater thickness at present employed for the manufacture of the smaller denominations of notes, the watermark is obscured, and that it is impossible to secure in the case of the printed matter sufficient brilliancy and definition. On the other hand the recent experiments in the issue of low value notes in England may be expected to throw further light on the questions of thickness and quality, and it is also possible, as an indirect result of the war and of the decision not to re-issue used notes that greater weight may have to be allowed to considerations of economy in the cost of paper than has hitherto been thought necessary.

5. *Watermark.*—It is proposed that the watermark should be of the relief type, that is to say, it will be formed not only by the thinning of the paper in some parts but by thickening in others, both thickening and thinning being of varying degrees so as to obtain considerable gradation. For the most prominent feature of the watermark a representation of the Star of India is proposed, while, as subsidiaries, the words "Government of India" and the value of the note in figures would appear. So far as possible the

watermarked portion of the paper would be kept free from printed matter, since not only does printing obscure the watermark, but the uneven surface of the paper where a watermark of this nature appears detracts considerably from the quality of the printing.

6. *Printing.*—It is considered that the printing should be as simple and clear as possible, so that there may be the minimum amount of interference with the identification of the watermark and the texture of the paper. It is proposed to include a well-engraved portrait of His Majesty the King-Emperor wearing the crown. It has been represented that the successful reproduction of such a portrait is a matter of great difficulty to a forger, and on this ground, as well as for reasons of political sentiment, the Government of India are strongly in favour of adopting this feature of the design. It may be pointed out that the head of His Majesty appearing on the prints accompanying this letter is only a photographic copy of the head now appearing on the coinage and stamps, which has been put in to demonstrate the general effect.

In view of the distinction in size and shape suggested for the notes of the various values, it is thought that it will be unnecessary to resort to any colour printing. The real use of such printing on notes of the simple type is for purposes of distinction of values, and not for purposes of protection, for which colour-printing has been found to be practically ineffective.

7. During the examination of these questions, sketches were prepared with the object of illustrating the main features in regard to which the existing form and character of the present currency notes seem to require improvement. Prints from these sketches are enclosed for the information of your Chamber. It must be explained, however, that these prints do not by any means represent the final form for their currency notes which the Government of India have in mind and modifications will in any case be necessary with regard to several points of detail, to the more important of which I refer below. The print of the proposed Rs. 10 note represents most nearly the general form which the Government of India have in view but even this requires modification in regard to the corner numbers, the placing of the serial numbers and the omission of the date which at present appears on the prints.

It may be mentioned in this connection that it is intended that the signature of the Controller of Currency should appear on universal notes, and the signature of the Commissioners of Paper Currency on the circle notes as at present.

8. *Size and shape of notes.*—As regards the size and shape of the new currency notes, it has been suggested that each denomination of note should differ in these respects from all others, the object of this differentiation being primarily to prevent fraudulent alteration of the values of notes, and secondarily to render notes of different values readily distinguishable under all circumstances even by illiterate persons. Further, the Government of India are considering the desirability of reducing the size of existing notes except in the case of notes of Rupees 5 and 10,000. It has been represented that in certain cases the public find the existing notes inconveniently large, and the Government of India are also influenced by the consideration that reduction of size will enable considerable economies to be effected in the cost of manufacture. The sizes of the prints enclosed indicate the principle aimed at. They are, however, subject to modification with reference to any suggestions that may be made as the result of the present communication. The shape suggested for the Rupees 5 note may appear to be inconvenient. I am to explain, however, that the total superficial area of the note proposed is the same as that of the existing Rupees 5 note, and that the expert opinion furnished to the Government of India is to the effect that this is the minimum area requisite to enable the texture and quality of the paper to be properly apprehended. On the other hand, it is considered that the same area will suffice in the case of the Rupees 10 note, and this has been carried out in the enclosed print, the shape of which the Government believe will be appreciated by the public as being more convenient than that of the existing note. The shape of the proposed Rupees 5 note is therefore due to the technical desirability of maintaining the same minimum area of paper as in the Rupees 10 note while differentiating it from the latter in shape. But as already stated, the Government of India will be prepared to give their fullest consideration to any suggestions which may be received on this subject.

9. In particular, the Government of India will be glad to know what would be the views of your Chamber on the question of a more radical reduction of size, in the event of it being decided that the technical objection above alluded to could be safely ignored. In this connection, it is interesting to observe that His Majesty's Government adopted a size for the new £1 and 10 shillings notes which is only a fraction of that to which the British public are already accustomed in the five-pound notes of the Bank of England.

10. *Exhibition of value, number and date.*—Since it is proposed that the various denominations should be of different sizes, it is believed that the public will be adequately served if the value of each note appears plainly in a distinctive manner in each of the four corners of the note, but not necessarily in very large figures. This feature is not well shown in the accompanying prints, which require modification in this respect, especially the print of the Rs. 1,000 note where the figures for value in the top corners are almost undecipherable. The print of the Rs. 10,000 note, however, indicates the general style and effect intended. It is proposed in all cases to make these figures as large and as clear as is possible without prejudice to the balance of the design. While adhering to the same clearness of printing for the other values, the design for each value would be varied by distinctive bordering to the figures to hinder fraudulent alteration of the corner values of a note. As regards the value of the note in the vernaculars, it is proposed that in the universal notes the value should appear once in figures and once in words, in the borders in each of eight vernaculars,* while, in the case of circle notes, it would be similarly shown, but in four vernaculars only. With these various indications of value, *i.e.*, in the borders, at the corners, in the legend of the note and in the

* The vernaculars at present employed are—

(*A*) *Universal notes.*

Urdu, Kaithi Hindi, Bengali, Burmese, Telugu, Tamil, Canarese and Guzrati.

(*B*) *Circle notes.*

| *Calcutta, Cawnpore and Lahore Circles.* | *Bombay and Karachi Circles.* |
|---|---|
| Urdu. | Urdu. |
| Deva Nagri. | Maharatti. |
| Kaithi Hindi. | Guzrati. |
| Bengali. | Canarese. |
| *Madras Circle.* | *Rangoon Circle.* |
| Telugu. | Burmese. |
| Canarese. | Tamil. |
| Muhrahtun | Urdu. |
| Tamil. | Chinese. |

watermark, this matter would appear to be dealt with adequately, but the Government of India will give all due consideration to any representations that may be made on this or any other point to which your Chamber wish to draw attention.

11. The Government of India are also disposed to doubt the necessity of continuing to repeat the number of notes in four places, two repetitions of the number, so placed that however the note be folded in any ordinary way the two numbers do not become superimposed, should provide all necessary identification to justify the payment of a note mutilated otherwise than fraudulently, and the exhibition of the number twice only will fulfil all the requirements of the paper currency offices. It is proposed that the two numbers shall appear, one to the immediate left of the centre of the note on the watermark "Government of India" and the other at the bottom of the watermarked Star of India just above the border, the size of the figures being suited to the size of the notes but being kept as large as possible.

12. The Government of India are advised that it is unnecessary for the requirements of the law to retain a date in the printed matter, and since the date is indicated absolutely to the paper currency offices by the letters appearing befor the serial number, and they only are concerned therewith, it is proposed to abstain in future from dating the notes. To conclude this part of the subject, I am to mention that the actual wording of the legend is being considered and legal advice will be taken with a view to reducing the number of words appearing to a minimum, without lessening in any way the liabilities of the Government of India in respect of the note.

13. In considering these points I am to request that your Chamber will be careful to bear in mind the fact that all additions to the printed matter will tend to eliminate the essential simplicity which is the main object of the present proposals, and that it is undesirable to sacrifice this to considerations of convenience which are unsubstantial or desired only by a limited section of the public.

14. *Summary.*—It may be convenient to sum up the four cardinal features which the new note is designed to present to the public for their protection. These are:—

(*a*) A hard, high quality paper, thin enough to give full value to the watermark and to take a good impression when printed upon, but of sufficient strength and of the characteristic texture and feel which are familiar to the public under the name of bank note paper.

(*b*) A graduated watermark design as intricate as can be executed satisfactorily in paper of the requisite strength, and obscured as little as possible by printed matter.

(*c*) A portrait of His Majesty the King-Emperor which will speedily become thoroughly familiar to note-users so that any deviation from the likeness will at once strike the eye.

(*d*) Cleanliness of the bulk of the note circulation owing to more rapid withdrawal, thus depriving the forger of perhaps his most valuable ally, dirt.

15. I am to explain that the Government of India have no intention of introducing any change in this direction until the war is ended and that this letter is only being addressed to you now, because it seems undesirable to hold over any longer the consideration of the designs for new notes, which were prepared in 1914. When normal conditions are re-established, the question will arise whether it will be better to alter the forms of all the notes more or less simultaneously thus shortening the period of disturbance, or to issue, at the outset, a new form of one denomination only, the change of form being subsequently extended to other denominations if the first issues prove acceptable. The point is one on which the Government of India will be glad to be favoured with your Chamber's opinion.

16. Finally I am to enquire whether your Chamber consider that notes of the denominations of Rs. 50 and Rs. 500 shall be retained, if and when new designs are introduced. Though the

Rs. 50 notes have, the Government of India understand, some popularity on the Bombay side, generally the demand for these denominations is small, and it appears to be decreasing.

17. Local Governments are also being consulted in this matter, and it will be convenient if, when replying to this letter, you will send a copy of your reply to the Government of your Province, so that the latter may be in possession of the views of your Chamber when replying to the Government of India's reference.—I have, &c.,

J. B. BRUNYATE,
Secretary to the Government of India.

---

No. 686/88/P OF 1917.

CHAMBER OF COMMERCE,
BOMBAY, 30th May 1917.

The SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
Simla.

SIR,—I am directed to acknowledge receipt of your letter No. 959 F, dated 3rd instant, regarding proposals to improve the paper currency system of this country and in compliance with the request contained in the first paragraph thereof I am to submit the views of my Committee as under.

2. As regards the two methods of attaining security against the counterfeiting of bank and currency notes, referred to in the second paragraph of your letter, I am to state my Committee favour the second method, *viz.*, that the new notes should be of an essentially simple nature, reliance being placed on the quality of the paper and the excellence of the watermark to provide the necessary security.

3. My Committee are in agreement with the views set forth in paragraph 3 of your letter and as regards paragraph 4 my Committee feel that Government should adhere to their original intention of using paper of the quality of the present notes for Rs. 100. I am to add my Committee are particularly opposed to

the use of any thicker paper than this and they feel the question of expense should not be seriously considered to the detriment of other advantages.

4. Regarding the watermark my Committee agree with the proposals contained in your paragraph 5, but they presume the word "Government" printed on the specimen notes, will appear in full and not abbreviated "Govt." as shown in some of the specimens. I am to suggest that additional security might, perhaps, be provided by a slight intentional flow in the watermark, such flow to be varied from time to time if necessary.

5. My Committee agree with the proposals put forward in your paragraph 6 (printing) and have no remarks to offer in connection with paragraph 7. As regards the size and shape of the notes (paragraph 8) my Committee suggest that the length of the proposed new Rs. 5 note might be reduced by about one inch.

6. In connection with your paragraph 9, I am to state this Chamber would not favour any general reduction in the size of the proposed new notes with the exception of the one instance mentioned above.

7. The idea of having figures printed in all four corners of the new notes is approved, but my Committee consider it essential that these figures should be large and clear, similar to those printed on the present notes for Rs. 10,000 and Rs. 500. The figures printed on the specimen notes for Rs. 10,000 do not meet with the approval of my Committee. I am to recommend that in addition to the eight languages proposed for the new universal notes, the Marathi language should be included, and I am also to suggest that the value in words, printed on the notes for Rs. 5, 10, 50 and Rs. 100 should be printed exactly in the centre of these notes instead of as shown in the specimens.

8. My Committee approve your paragraphs 11 to 14 inclusive, but they recommend, in connection with paragraph 15, that the proposed new notes should be introduced gradually starting with the higher denominations which are to a great extent used by the educated classes. The lower denominations might be introduced later with a better promise of becoming popular.

9. My Committee recommend the retention of the notes for Rs. 500, but they are of opinion that the Rs. 50 note might be abolished.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

## APPENDIX G.

## RATE OF EXCHANGE FOR TELEGRAPHIC TRANSFERS AND DEMAND DRAFTS ON LONDON.

No. 697/90/T of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 31st May 1917.

The CHAIRMAN, ASSOCIATED EXCHANGE BANKS,
Bombay.

DEAR SIR,—I am directed to call your attention to the fact that rates of exchange for T/Ts and D/Ds on London, very much in excess of the fixed bank rates, appear to be on offer freely in the Bazar and have been for some months past and that to-day the practice is much more extensive than hitherto. My Committee understand that at first, these rates of exchange were offered to Dealers by native brokers who were able to charge exporters very much above the bank rate for the sale of their bills and gave their remittance clients the benefit of the differences. Recently, however, my Committee understand exporters have been doing this business themselves, thus obtaining cover to offer to the banks in conjunction with the sale of their bills.

2. My Committee are informed that 1*s.* 5*d.* is freely offered in the bazar and that transactions have taken place even at 1*s.* $5\frac{1}{16}$*d.* The bulk of this business has been in the resale of bank T/T and Demand on London, but recently some native merchants have also been offering their own T/T on London at very high rates. It is obvious that this practice is directly opposed to the express-

ed wishes of the Secretary of State and it places those importing firms who are endeavouring loyally to observe the Secretary of State's wishes, in a very difficult position, as their Dealers naturally object to the firms declining to accept drafts in payment for their goods.

3. I am directed to enquire whether your Association can suggest any methods which would put a stop to this practice. Two methods have been suggested which, while they might not be wholly efficacious, would probably restrict the practice very considerably. The first is that banks should decline to buy bills against goods not on the list of exports of national importance even when the exporters bring simultaneous cover. This suggestion was put forward because it is believed that it is principally in connection with such goods that the very high rates are offered. The second suggestion is that Government should issue an ordinance definitely forbidding transactions in exchange at rates above the fixed rates. It is felt that such an ordinance would at least do much to restrict the practice complained of and would, in particular, greatly strengthen the hands of importing firms, in resisting the protests of their dealers.

4. My Committee will be very pleased if you will kindly favour them with your views on these suggestions and on the whole question generally.—I am, &c.,

R. E. GREGOR-PEARSE,
Secretary.

---

BOMBAY, 7th June 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I beg to acknowledge receipt of your letter of 31st May calling the attention of the Associated Exchange Banks to the fact that rates of exchange for telegraphic transfers and on demand drafts on London very much higher than the maximum rates at which Banks are authorised to work at by the Secretary of State, appear to be freely on offer in the Bazar.

Those high rates, you lead us to understand, were at first offered to Dealers by Indian brokers who were able to do so by charging exporters very much above the Banks' buying rate for the sale of their bills.

You further add that certain exporters are now acting in a like manner themselves, in order to obtain cover for the Banks and thus ensure the financing of their own particular shipments.

You enquire whether we can suggest any methods which would put a stop to this practice which is directly opposed to the expressed wishes of the Secretary of State and which places importing firms who are endeavouring loyally to observe his wishes in a very difficult position when Dealers insist on tendering Bank drafts in payment for their goods, instead of rupees at the fixed rates.

We, the Associated Exchange Banks, understand that certain importers according to their contract with the Dealer accept Bank drafts in payment for their goods while others insist on receiving rupees at the current rate of exchange and it seems obvious that were all to adopt the latter method of receiving payment the Bazar would have fewer opportunities of dealing with the exporter who after all is the one who provides the surplus and who makes it possible for the broker to offer higher rates to the dealers.

As regards your suggestion that we should decline to buy bills against goods not on the list of exports of National importance published by the Secretary of State even when exporters bring simultaneous cover, we have discussed the question and we have decided that in future we shall not buy any bills of this description through a broker and that any such bills negotiated by us shall be settled direct with an exporter who puts up his own personal cover for the full amount. (Brokerage on the sale effected by the Bank in these transactions however will be paid to any recognised broker named by the client.)

Government, we understand, are averse to prohibiting the exports of all goods not on the List of Preferential Exports but if they could be prevailed upon to do so it would we think greatly assist in keeping rates at their proper level.

It is very probable that the high rates offered by Indian Merchants for their T. T. on London to which you refer in your letter, are in many cases only possible because they have been able to ship goods which are not of National importance.

Your second suggestion that Government should issue an ordinance definitely forbidding transactions in exchange at rates above those fixed by the Secretary of State does not appeal to us.

I am requested by the Members of our Association to say that, every endeavour will be made by the Associated Exchange Banks to discourage the undesirable practices referred to in your letter and that all possible steps will be taken by them to uphold the expressed wishes of the Secretary of State as regards the rates fixed by him.—I am, &c.,

J. KEENAN,
Chairman, Associated Exchange Banks.

---

No. 764/90/T. of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 20th June 1917.

The CHAIRMAN, ASSOCIATED EXCHANGE BANKS,
Bombay.

DEAR SIR,—I am directed to acknowledge receipt of your letter, dated 7th instant and to state in reply that my Committee note with satisfaction your decision not to buy Bills against goods not on the list of exports of national importance, through a Broker, but only to negotiate such Bills direct with an Exporter who puts up his own personal cover. My Committee are of opinion this measure will do much to remedy the evils complained of, but I am to point out that if it is to be really efficacious it will be necessary for all Banks to sift very carefully the nature of the personal cover offered by bazar Exporters. Unless this is done it is obvious that evasion will not be difficult but my Committee are of opinion it should not be impossible for Banks, with their knowledge of the usual lines of business of their constituents, to detect most attempts at evasion.

2. With regard to the suggestion that all Importers should decline to accept Bank Drafts from Dealers in payment of their goods, I am to point out that it is impossible for those Importers whose contracts permit of payment by Bank Draft to refuse to accept such drafts. A circular, however, is being addressed to all members calling their attention to this correspondence and requesting those Importers, whose contracts enable them to do so, to refuse Bank Drafts, and those whose contracts do not at present enable them to refuse, to alter their contracts for future business.—I am, &c.,

R. E. GREGOR-PEARSE,
Secretary.

## APPENDIX H.

### PREMIUM BONDS.

No. 241/51/W of 1917.

CHAMBER OF COMMERCE,

BOMBAY, 14th February 1917.

The SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
Delhi.

SIR,—Under instructions from the Committee of this Chamber, I have the honour to address you in connection with the forthcoming Indian War Loan. My Committee presume that the object of the Indian War Loan is to obtain as much money as possible to assist the Home Government in carrying on the present war and they feel that in pursuit of that object every suitable means should be adopted even if some departure from precedent is involved. My Committee would therefore respectfully urge that the proposed War Loan should be issued in two portions, the first portion to be a loan on the customary lines and on terms at least not less favourable than those of the Home Government's

War Loan, the second to be an issue of what are usually known as Premium Bonds, that is to say a loan bearing interest at say 2 per cent. per annum less than the first portion, the balance of interest being distributed among the subscribers at stated intervals in the form of a number of prizes to be drawn for by lot. It is confidently believed that the proposed second portion of the loan would draw large subscriptions from sources, which no loan on the customary lines, however attractive its terms, would succeed in tapping.

2. In this connection I am to point out that British India is at present being exploited by the organisers of lotteries in Goa, and that it appears that very considerable sums of money are being raised in this manner. This supports the opinion that a demand exists for a class of investment such as the proposed second portion of the loan would be and my Committee feel that it would be very much better that Government should meet that demand themselves rather than allow it to be catered for elsewhere.

3. Care, of course, must be exercised when issuing a loan in such a novel form as the one recommended to ensure that nothing is done to lower the credit of Government and my Committee are of opinion that if there be a proper consultation with the recognised financial authorities, there need be no fear of this.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

---

No. 436 F.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT,
DELHI, 5th March 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to acknowledge the receipt of your letter No. 241/51, dated 14th February 1917, submitting for the consideration of the Government of India, certain suggestions in connection with the forthcoming Indian War Loan,—I have, etc.,

A. V. V. AIYAR,
Assistant Secretary to the Government of India.

No. 359.

CHAMBER OF COMMERCE,
KARACHI, 21st May 1917.

THE SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—The decision of Government to accept responsibility for £ 100,000,000 as India's monetary contribution towards her own defence and the defence of the Empire has been everywhere received as a step fitting and appropriate to India's wealth and position in the Empire.

If the whole sum can be raised in India it will be very good for India, in that the interest will be *distributed in India*. If only a portion of the £ 100,000,000 be raised in India, then the interest on the balance will have to be remitted *out of India*, and this addition to India's external liabilities will not ease the problem of adjusting the foreign exchanges.

It is very doubtful, however, if the whole £ 100,000,000 or even half of that sum can be raised in India unless very special steps be taken by Government (1) to wean the country people from their old habits of keeping money in their own possession and on their persons instead of banking it or investing it, and (2) to provide new and increased facilities for those who may live far from the great centres of trade and finance. So far, no special steps appear to have been taken with regard to the present Indian War Loan. No vigorous advertising campaign in the English and vernacular Press has apparently yet been organised, and no commissions or special inducements have been offered to country bankers, shroffs, postal or other officials in order to stimulate activities in country districts. It is perhaps not surprising therefore that the figures of the Indian War Loan have not yet reached one-quarter of the sum for which the Government of India have accepted responsibility.

In these circumstances some further effort is obviously called for. In raising the next instalment of India's £ 100,000,000, my Committee feel that not only should steps be taken in the directions indicated above, but the terms on which the loan is offered to the public will also need modification. In a country where rates of interest are current among Indians far above the ordinary business rates of the great towns,—where even one anna in the rupee per

mensem, *i.e.*, 75 per cent. per annum, is not by any means unknown,—the attraction of a Government Security bearing only 5 or 6 per cent. per annum is not sufficient to draw money in large volumes from the small reserves of India's thrifty millions. Something further is needed. My Committee feel that a Government War Loan on the Bonus or Premium Bond principle would provide exactly the attraction that is needed. The widespread interest in, and keen anxiety of every section of the Indian public throughout the entire Continent to secure tickets in the War Loan Sweepstakes recently sanctioned by Government, proves conclusively—if proof were needed,—the very great interest the public take in monetary transactions wherein the element of good luck may enter. The fact that the last French six hundred million franc 5 per cent. War Loan ("Bonus Bonds" of Fs. 300 each) was more than *five* times over-subscribed in a few hours, is directly attributed to the attraction of the cash Bonuses or Prizes. There is every reason to believe that a War Loan on the Bonus principle would prove similarly attractive in India.

My Committee believe that practically every Chamber and leading organ of the Press in India favours the flotation of a similar type of loan in India, it is understood that Sir William Meyer himself favours, or at least, has an "open mind" on the subject. The present War Loan will close within a month. Whatever sum may be subscribed by the closing date, it is certain not to amount to the £100,000,000 for which this country has accepted responsibility. In these circumstances, and looking to the fact that neither the war nor the demand for money-power for war purposes is likely to cease on the 15th proximo, my Committee are of opinion that a further Indian War Loan on the Bonus principle should be initiated as soon as possible. Not only would such a loan assuredly draw money from sources at present untapped, but the inflow of "new" money (*i.e.*, other than "bank" money) would tend to ease the present widespread difficulty in providing metallic currency adequate to the requirements of Government, and of Banks and exporters in India engaged in trade of national and imperial importance.

The term "Premium Bond" having fallen into disrepute among many people, partly owing to some Continental issues being more

gambles than investments (*i.e.*, very low rates of interest and very large prizes), and partly owing to the swindles associated with the "Hamburg" and other Lotteries (which were generally called "Premium Bonds"), my Committee think it would be expedient to substitute some new term for "Premium Bonds," such as "Indian War Loan *Bonus Bonds*."

I am to enquire if your Chamber is prepared to join in an united request to the Government of India to initiate a further Indian War Loan on the Bonus principle directly the present War Loan is closed, or as soon thereafter as arrangements can be completed in order that as much of the £160,000,000 as possible (for which India is now responsible), may be raised *in India*.—Yours faithfully,

E. L. ROGERS,
Secretary.

---

No. 725/51/W of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 7th June 1917.

The SECRETARY, KARACHI CHAMBER OF COMMERCE,
Karachi.

DEAR SIR,—I am directed to acknowledge receipt of your letter No. 359, dated 21st ultimo, regarding a proposal for the issue of Indian War Loan Bonus Bonds and enquiring whether this Chamber is prepared to join in an united request to the Government of India to initiate a further Indian War Loan on the bonus principle directly after the closing of the present War Loan.

2. In reply I am to state my Committee in January last recommended the Bonus Bond system and they are still of opinion such an issue would have tapped sources which remain unattracted by an ordinary loan. But the question is whether an issue of Bonus Bonds ought to be tried during the monsoon months or whether this expedient should be kept back for use with next year's loan, if, as seems probable, the Government of India have then to borrow again.

3. My Committee favour the latter course for two reasons.

(*a*) An immediate issue of Bonus Bonds would only be desirable if it were likely to attract large sums of hoarded money. My Committee believe that the bulk of the hoarded money is in the

hands of the agricultural classes throughout the country and they very much doubt if a Bonus Bond issue would, at first, attract these classes to any great extent. In the opinion of my Committee it will take a considerable time to popularize Bonus Bonds among these classes and it will only be when several distributions of periodical bonuses among the subscribing public have demonstrated their attractions that these bonds will attain the same popularity as they have done elsewhere. At first an issue of Bonus Bonds would, it is believed, principally attract certain sections of the Indian Trading Community, which do not subscribe to ordinary loans but this money is not hoarded money, it is employed in trade and its withdrawal would be very much the same in effect as the withdrawal of further sums of "Bank" money.

(*b*) Such widespread efforts have been made to arouse interest in the present loan that my Committee feel a Bonus Bond issue would lose half its effect if it were announced immediately after the close of the current loan. If a considerable interval be allowed to elapse before such an expedient is tried, my Committee are of opinion, it would be far more effective, while on the other hand a Bonus Bond issue to-day would be a comparative failure,—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

# APPENDIX I.

## THE INDIAN MERCHANDISE MARKS ACT.

### INDICATION OF COUNTRY OF ORIGIN ON IMPORTED GOODS.

BENGAL CHAMBER OF COMMERCE,
CALCUTTA, 18th July 1917.

No. 1745-1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I am directed to invite your attention to the following recommendation which was unanimously adopted by the Confer-

ence of Indian Chambers held at Delhi in March of the current year:—"That where practicable all foreign goods should bear a clear indication of the country of origin, but beyond this we have no alterations in the existing laws to suggest."

2. This recommendation was agreed to by the Bengal Chamber of Commerce at the Conference, but, on considering it further, the Committee see that it is in conflict with their previously expressed opinion. They feel therefore that they must address Government in regard to it; but obviously they cannot do so without consulting the other Chambers. They have accordingly directed me to bring the question before your notice for re-consideration by your Committee.

3. The past correspondence on the question is summarised in the note which is attached to the letter, dated 5th December 1916, from the Government of India to the local Governments on the trade policy of India after the war. There is no need therefore to go over it again, and perhaps the simplest way of explaining the views of the Committee is to state what they understand the existing law to be. The law is contained in the Indian Sea Customs Act, and the Indian Merchandise Marks Act; and it is conveniently summarised in the Merchandise Marks Manual—third edition 1917. A reference to section B of Part III of the Manual (pp. 20-31) will show:—

(*a*) That goods made or produced beyond the limits of the United Kingdom and British India and bearing or purporting to bear the name or trade mark of any person who is a manufacturer, dealer or trader in the United Kingdom or British India must bear a specific indication of the country of origin: in other words they must be marked "Made in Germany", or whatever the name of the country of origin may be;

(*b*) That (1) goods made or produced beyond the limits of the United Kingdom and British India to which is applied a false trade description for indication (other than the name or trade mark of a manufacturer, dealer or trader in the United Kingdom of British India), indicating that they were made or produced in the United Kingdom or British India; and (2) goods made or produced in one foreign country but bearing a false trade description indicating

that they were made or produced in another, are admitted into British India without a specific indication of the country of origin. That is to say it is sufficient if they are marked with a general indication such as "Made abroad", or "Foreign make", etc., but if made in, *e. g.*, Germany they may be marked "Made in Germany."

4. It will be seen therefore that, as the law stands at present, it is only those foreign goods which bear the name, or trade mark, of a manufacturer or dealer in the United Kingdom or British India that must be marked with a specific indication of the country of origin. Presumably the intention of the framer of the recommendation adopted by the Conference of Chambers is that not only these goods, but also those classified as (*b*) (1) and (*b*) (2) in the preceding paragraph, should be specifically marked with the country of origin.

5. This view of the question is antagonistic to the previously expressed opinion of the Bengal Chamber of Commerce, and of most of the other Indian Chambers also. The Committee know that it formerly prevailed, but in 1905 the Conference of Indian and Ceylon Chambers agreed that the provision in the Merchandise Marks Acts and the Sea Customs Act, which requires all foreign goods to be marked with the country of origin, had tended to divert trade from British merchants to foreign competitors. A resolution to this effect was unanimously adopted on the motion of the then President of the Bombay Chamber. As a result of the attention which was thus directed to the question, the Government of India modified their instructions to Collectors of Customs so far as to allow goods bearing a false trade description to be imported with a general counter-indication such as "Made Abroad" or "Foreign make."

Report of the Conference of Indian and Ceylon Chambers of Commerce 1905, pp. 63-64.

6. In October 1914 the Burma Chamber suggested to the Burma Government that the law should be so altered as to provide for :—(*a*) the optional marking of British goods ; and no indication of the country of origin of foreign goods or (*b*) the optional marking of British goods foreign goods being marked "Not made in Britain" or "Made abroad" ; or (*c*) all British goods to be

marked "Made in Britain", foreign goods being marked "Not made in Britain", or "Made abroad", and to have no indication of country of origin. The Bengal Chamber agreed with Burma, and supported proposal (*b*), as did also the Karachi, Upper India, and Punjab Chambers. As is known to you, the Government of India declined to move in the matter, mainly on the ground that the advertisement to foreign goods of which the Burma Chamber complained could only be removed by the prohibition, direct or indirect, of the voluntary marking of their goods by foreign manufacturers; and that such prohibition would be in the interests neither of the middlemen, from whom the foreign manufacturer would tend to withdraw his agency, nor of the consumers for whose protection Act IV of 1889 is primarily intended.

7. The Committee of the Bengal Chamber did not in 1915, and they do not now, agree with this view. They were then, and they still are, of the opinion that to require a specific counter-indication is to give to foreign manufacturers gratuitous advertisement; and they maintain that past experience shows this to have been the case. They hold that all British goods—meaning by that term goods made anywhere in the British Empire—should be marked "British make", and that all foreign goods should be marked "Foreign make", and that no marking indicative of the country of origin should be allowed on foreign goods.

8. In the circumstances the Committee contemplate making a further representation to the Government of India defining their position, but before taking this step they wish to ascertain how the question is regarded by the other Chambers. They have accordingly directed me to invite you to consider the recommendation which was adopted at the Conference in March last, and to favour them with the views of your Chamber with reference to it. Very little progress will be made in any direction without unanimity on the part of the Chambers; and it is desirable therefore that the question should be fully discussed before action is taken. Prior to the Conference the Committee were under the impression that commercial opinion generally throughout India favoured the view expressed by the Burma Chamber in 1915.—Yours faithfully,

H. M. HAYWOOD,
Secretary.

No. 936/119/M of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 8th August 1917.

The SECRETARY, BENGAL CHAMBER OF COMMERCE,
Calcutta.

DEAR SIR,—I am directed to acknowledge receipt of your letter No. 1745, dated 18th ultimo, regarding the recommendation that was unanimously adopted by the Conference of Chambers in March last in connection with the Indian Merchandise Marks Act and requesting the views of this Chamber thereon.

2. In reply I am to state this question has again been very fully discussed in Committee and as a result thereof it is felt that the real crux of the matter seems to be whether the marking of the Country of Origin on foreign made goods does or does not give these goods a free and valuable advertisement. My Committee's opinion is that it does not; their contention being that if foreign products imported into this country are good value, they will advertise themselves while on the other hand the stamping of the Country of Origin does tend to prevent fraudulent and damaging imitations of established goods. It is further contended that for some time to come the stamping of the Country of Origin on German and Austrian goods will militate against the sale of these articles rather than provide an effective advertisement.

3. As regards the three suggestions put forward by the Burma Chamber of Commerce in October 1914, my Committee are of opinion that none of them would be affective unless associated with the prohibition of the stamping of the Country of Origin on foreign goods. It would be very difficult, however, to justify the imposition of such a prohibition. My Committee moreover think it doubtful whether our present allies would appreciate being placed in exactly the same category as our present enemies in this matter and being prevented from distinguishing their goods from goods of German or Austrian make.

4. When the question of introducing a more lenient administration of the Merchandise Marks Act in India was raised in 1901 the Government of India stated they could not understand what

reason an importer could have for objecting to indicate the Country of Origin on the goods he imported, unless he intended to deceive the consumer. They held the view that it was necessary to require the country of manufacture to be marked on foreign goods when the manufacturer's name and the trade description are expressed in the English language, both in order to protect the consumer from being induced to purchase inferior foreign goods under the impression that they were manufactured in England, and also to safeguard British manufacturers against unfair competition. The Government of India also contended that no good reason had been shown for allowing the importation of foreign goods marked with some such general description as the words "Made abroad." Foreign manufacturers of goods of high quality such as French wines and American agricultural machines, were careful to mark on such articles the name and address of the manufacturer and it was considered that the concession "Made abroad" instead of name of country of origin would only be taken advantage of by makers of inferior articles, the importation of which it was not thought desirable to encourage.

5. For the foregoing reasons my Committee support the recommendation put forward by the Conference of Chambers in this connection.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

---

No. 2351—1917.

BENGAL CHAMBER OF COMMERCE,
CALCUTTA, 8th October 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,

*The Indian Merchandise Marks Act: Counter Indication of Origin.*

I am directed to refer to the previous correspondence resting with your letter, dated 8th August 1917, in this connection.

2. The Committee have now been able to consider the replies which have been received from the various Chambers to my

No. 1745, dated 18th July. They find that the balance of opinion is in favour of the resolution as adopted by the Conference of Chambers in March, and this being the case it seems to them that no useful purpose would be served by their proceeding further with the matter. They have accordingly abandoned their idea of making a further representation to the Government of India with reference to it.—Yours faithfully,

H. W. HAYWOOD,
Secretary.

# APPENDIX J.

## PROPOSED REVISION OF INDIAN INCOME TAX ACT.

No. 418 of 1917-18.

INCOME TAX OFFICE,
TOWN HALL,
BOMBAY, 5th April 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I have the honour to inform you that the Government of India propose to take up in the ensuing season the complete revision of the Indian Income Tax Act and consequential revision of the Super Tax Act.

2. It is desirable that the views of your Chamber relating to this subject should be submitted for consideration at the time any changes are made.

3. I have the honour therefore to request the favour of an expression of such views as may be considered desirable to bring to the notice of Government.

4. As a very early report has been called for by Government please favour me with your reply before the 23rd instant.—I have, etc.,

L. W. HARTLEY,
Collector of Income Tax,
Bombay.

No. 577 OF 1917-18.

INCOME TAX OFFICE,
TOWN HALL,
BOMBAY, 10th April 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of my letter No. 418, dated the 5th instant, I have the honour to inform you that the main points towards which the revision of the Income-Tax Act and the Super-Tax Act will be directed are—

(1) That income under Part IV should be treated as income under Part I (Salary), *viz.*, that the rate of assessment should be governed by the total amount of income from all sources, profession, trade, landed property, interest from debentures, securities and shares, etc., and not as at present confined to the income under Part IV which includes income from profession, trade landed property and interest other than that which accrues from investments in securities, debentures and shares.

(2) That it should be made compulsory for an employee to make a declaration of his total income from all sources when called upon to do so by the Collector of Income-Tax or other duly appointed officer.

(3) That Collectors of Income-Tax should be empowered to ascertain what persons are in receipt of income under Part II (Dividends on shares of Joint Stock Companies) and III (Interest on Debentures issued by Joint Stock Companies and Local Bodies) and that it should be compulsory for the principal officer of a Joint Stock Company to forward to the Collector of Income-Tax concerned information regarding the amount of dividend paid in any year.

(4) That Collectors of Income-Tax should be empowered to compel assessees to give a true declaration of income. That Collectors of Income-Tax should be empowered to inflict penalties or fines for untrue declarations subject to appeal to higher authorities.—I have, etc.,

L. W. HARTLEY,
Collector of Income-Tax,
Bombay.

---

No. 558/78 of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 28th April 1917.

L. W. HARTLEY, Esq.,
COLLECTOR OF INCOME TAX,
Bombay.

SIR,—I am directed to acknowledge receipt of your letters Nos. 418 and 577, dated, respectively, 5th and 10th instant, regarding the proposed revision of the Indian Income Tax Act and consequential revision of the Super Tax Act and requesting the views of this Chamber thereon.

2. In reply I am to state that my Committee have no objections to put forward as regards the first, second and fourth of the main points as set forth in your second letter above referred to, but as regards the third point, I am to state that Joint Stock Companies already send in to the Registrar a register containing the names of shareholders and the numbers of shares held by each and as there is generally a great deal of work entailed in the preparation of these returns it is felt it would meet the requirements of the case if you inspected these registers in the office of the Registrar. Further I am to add that it is the duty of the Assessee to give a true declaration of his income and that of the Collector to have the same verified, if necessary, by enquiry at the various sources, and if this be done it should not, my Committee feel, be necessary for Joint Stock Companies to furnish lists of shareholders to the Income Tax Office each year or half year.

3. As regards the Income Tax Act, I am to state that if it be the intention systematically to revise it, my Committee will have

certain suggestions to put forward later but they have not as yet prepared their case. In the meantime my Committee will be glad if you will kindly indicate the lines of such revision as may be contemplated and also inform them whether it is intended to bring the Indian Income Tax Act into line with the English Act.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

---

No. 4094 of 1917-18.

INCOME TAX OFFICE, TOWN HALL,
BOMBAY, 12th May 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In acknowledging with thanks the receipt of your letter of the 28th ultimo, I have the honour to inform you with reference to the concluding paragraph thereof that I believe it is intended to carry out a complete revision of the Act. I am not aware of the lines of such a revision or whether it is intended to bring the Indian Income Tax Act strictly into line with the English Act.—I have, etc.,

L. W. HARTLEY,
Collector of Income Tax,
Bombay.

---

No. 618/78/I of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 11th May 1917.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I am directed to inform you that the accompanying correspondence has passed between the Collector of Income Tax, Bombay, and this Chamber, regarding the proposed revision of the Indian Income Tax Act and consequential revision of the Super Tax Act. In connection therewith, I am to state my Committee have certain suggestions to put forward but before

submitting them they will be pleased to know whether at this stage you can indicate the lines on which the revision is to take place and whether it is proposed to bring the Indian Income Tax Act into line with the English Act.

2. I am also to enquire whether it is proposed to consult this Chamber direct in this matter or whether the Government of India are prepared to receive at once such suggestions as my Committee desire to put forward.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

---

No. 1154/E.

GOVERNMENT OF INDIA,

FINANCIAL DEPARTMENT,
SIMLA, the 23rd May 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In reply to your letter No. 618/78, dated the 11th of May 1917, I am directed to say that, in the revision of the Income Tax Act which the Government of India contemplate undertaking this year, it is proposed to amend the existing law so as to enable the tax to be assessed with reference to all sources of income combined. The lines on which the revision will proceed in other respects have not yet been finally decided, as the Government of India have still to be placed in possession of the views of Local Governments and representative bodies such as your Chamber, with which they have asked to be furnished, and it is not therefore possible to say whether the law relating to income tax in India will be assimilated to the law in the United Kingdom.

2. In consulting Local Governments on this subject, the Government of India indicated that they would wish to have the opinion of Chambers of Commerce and other representative bodies before them ; and they would be glad to receive such suggestions as your Committee may wish to put forward through the Government of Bombay.—I have, etc.,

A. A. L. PARSONS,
Under Secretary to the Government of India.

No. 791/78/I OF 1917.

CHAMBER OF COMMERCE,
BOMBAY, 25th June 1917.

The SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—As a result of the correspondence that recently passed between the Collector of Income Tax, Bombay, and this Chamber regarding the proposed revision of the Indian Income Tax Act and the Super Tax Act, my Committee addressed the Department of Commerce and Industry on the 11th May 1917, pointing out that they had certain suggestions to put forward in this connection and enquiring whether the Government of India were prepared to receive these suggestions at once. A reply to this letter was received from the Finance Department, dated 23rd May, in which it was stated that the Government of India would be glad to receive through the Government of Bombay such suggestions as this Chamber had to put forward.

2. In accordance with these instructions I have the honour to submit the following suggestions:—

(*a*) That the Indian Income Tax Act and the rules thereunder should be brought as closely as possible into conformity with the English Act and practice.

(*b*) That depreciation represents the annual exhaustion of wasting assets and is just as much a part of the economic cost as the wages bill. Arrears of depreciation should be free of Income Tax less any sum shown to have been divided among shareholders when depreciation was in arrears.

(*c*) My Committee support *en bloc* the resolutions passed by the Electric Supply and Traction Federation of India and a copy of those resolutions is attached hereto for reference. My Committee are of opinion that the principles enunciated therein should be extended to all industries.

(*d*) In Section 3, clause 7, a "person" is defined for the purposes of the Act to include (*inter alia*) a firm. My Committee do not object to the principle of assessing a firm to Income-Tax, but they contend that if a firm is assessed to Income-Tax, the individual members of the firm, whose shares in the profits of the firm permit, should be entitled to a proportionate refund of the tax. This right of a member of a partnership to a proportionate refund of the tax paid by the partnership has been recognised by the English Legislature and is conferred by Section 20 of the Finance Act, 1907 (7, Edw. VII, Cap. 13). It has been recognised by the Finance Minister of the Government of India in regard to the Super-Tax. My Committee suggest therefore that a firm should be dealt with on the same lines as a Company, that is to say, that members of a firm should have the same right to a refund of Income-Tax as a shareholder in a Company.

(*e*) My Committee recommend that Section 39 of the Act should be repealed.

This Section is worded as follows:—

"No suit shall lie in any Civil Court to set aside or modify any assessment under this Act."

It is understood this section is peculiar to India.

The construction of an Act is essentially a matter for the Court and there have been many decisions in England on the original Income Tax Act of 1842 and the various amendments and modifications thereof.

Under the Indian Income Tax Act, 1886, there is an appeal from the Collector of Income Tax to the Commissioner of Income Tax who is always the Collector of Bombay for the time being. The decision of the Commissioner of Income Tax is subject to revision by the local Government. This necessitates a memorial or petition to the Governor in Council which is an expensive proceeding and one on which it usually takes some 6 months to obtain a decision. My Committee understand that the decision of the Commissioner

of Income Tax is seldom interfered with by Government, but that even if the decision of the Commissioner of Income Tax is overruled by Government, and the petitioner is placed in the position of a successful litigant, he still has to pay the costs of appealing both to the Commissioner of Income Tax and to Government.

Further there is no publication of the decisions of Government and there might possibly be endless appeals on the same point which a decision of the Courts would avoid, as a decision of a Court on a point arising under the Act would constitute the law on that point until reversed by a Superior Court.

The suggestion that Section 39 should be repealed appears to my Committee to carry more weight under present circumstances, since novel and possibly complicated questions may arise in connection with a graduated scale of taxation and the imposition of a Super-Tax.

The provisions of Section 39 were first introduced by the legislature in the Income Tax Act VIII of 1872, but my Committee are not aware of the particular object of the legislation in introducing those provisions. They are, however, of opinion that neither an officer of Government nor Government itself is the proper party to adjudicate upon the liability of a member of the public to pay tax to Government.

(*f*) My Committee are of opinion that it is not equitable that no allowance for depreciation on furniture can be deducted. They understand repairs are only permitted as a charge against revenue. This point was raised by the Madras Chamber of Commerce and my Committee support the views of that body. They also desire to support the recommendation of the Madras Chamber regarding foreign firms. My Committee are of opinion that there is a possibility of alien firms having agencies in India, and doing a large import and export business in this country, but at the same time showing practically the whole of their profits as being made in their own country and thus escaping payment of Indian Income-Tax. My Committee recommend that steps should be taken to ensure that alien firms do not escape with a lighter taxation than the British firms trading in India.

(*g*) My Committee suggest that the practice which has hitherto prevailed whereby firms and individuals are sometimes permitted to contract with the Income Tax Collector on a fixed figure for a fixed number of years should be curtailed as far as possible with a view to its ultimate withdrawal.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

---

*Extract from the Proceedings of the first Conference of the Electric Supply and Traction Federation of India held at the United Service Club Annexe, Calcutta, on 21st February* 1917.

Income-Tax allowances for Depreciation, etc., were considered and it was unanimously resolved that—

(*a*) At the present time the Administration of, and the Rules under, the Income Tax Act show much undesirable divergence in different Provinces in regard to allowances for Depreciation on Plant and Machinery.

(*b*) The Rules in some Provinces operate particularly harshly and unjustly upon Electric Supply and Traction Undertakings and are entirely opposed to the principles laid down by the British Board of Inland Revenue for similar undertakings.

(*c*) The Federation is strongly of opinion that the Rules of the Indian Income Tax Act in regard to Depreciation on Electrical Plant and Machinery should at the earliest possible date be brought into conformity with British practice. Similar rules, and as far as possible, the same rates of depreciation to be fixed for the whole of India.

(*d*) The rates for depreciation should be fixed for Government by expert advice in connection with the industries affected, and in certain localities it will be necessary to allow exceptional rates owing to local climatic conditions.

*

(e) The Federation considers that the present rule which lays down that depreciation allowance should only be made on the amount shown under depreciation in the Annual Balance Sheet, is particularly inequitable. In the event of a licensee having a bad trading year, there may be insufficient profits to enable the proper amount to be written off to depreciation, but it is impossible to deny that depreciation has occurred (*i.e.*, Capital has been used up) and the loss to the licensee in this respect is in no way affected by the amount written off as depreciation. Further where there are insufficient profits to enable a full depreciation allowance to be made in any year, the Company should be allowed to accumulate claims for allowance to be granted in future years when sufficient profits are available. This is in accordance with British practice.

(f) In some Provinces a very low rate, barely sufficient to cover Depreciation alone, is allowed for combined Depreciation and Repairs. In one Province this rate is 5 per cent. and in another 6 per cent., these rates being allowed on plant, the life of which is in the neighbourhood of 15 to 20 years when kept up in the best state of repair. Where a combined rate for Depreciation and Repairs is allowed the rate should be 10 per cent. as a minimum, and the Local Government should grant extra allowances where it can be proved that exceptional repairs have been carried out. The repairs on any particular item of plant in case of a serious breakdown may easily be 20 per cent. to 50 per cent. of the original cost of the plant, or even more.

(g) In conclusion the Federation asks that the proposed new Rules and Rates for Depreciation should be based upon the following principles: "That profit is only the amount remaining after the Capital used up has been deducted" and that "Income Tax

Allowances should be granted in respect of the diminished value of machinery owing to wear and tear during the year." The words in inverted commas are principles laid down by a British Chancellor of the Exchequer and by the British Income Tax Authorities respectively. The Federation consider that it is also reasonable to ask that extra allowance should be made for depreciation, where a Company writes off a large amount in any year owing to obsolescence of plant.

---

No. 14133 of 1917.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 23rd November 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward copy of a Bill to consolidate and amend the law relating to Income Tax with the Statement of Objects and Reasons and to request that you will favour Government with the opinion of the Chamber on the provisions of the Bill.

2. I am to request that the reply to this letter may be sent by the 10th December 1917, at the latest.—I have, etc.,

A. F. L. BRAYNE,
Under Secretary to Government.

---

A BILL TO CONSOLIDATE AND AMEND THE LAW RELATING TO INCOME-TAX.

WHEREAS it is expedient to consolidate and amend the law relating to Income-tax; It is hereby enacted as follows:—

Short title, extent, and commencement.

1. (1) This Act may be called the Indian Income-tax Act, 191 .

(2) It extends to the whole of British India and applies also within the dominions of Princes and Chiefs in India in alliance with His Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority

established in the exercise of the powers of the Governor General in that behalf, and to all other servants of His Majesty in those dominions; and

(3) It shall come into force on the first day of April 191 .

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

"Agricultural income" means—

(a) any rent or revenue derived from land which is used for agricultural purposes and is either assessed to land-revenue or subject to a local rate assessed and collected by officers of Government as such,

(b) any income derived from—

(i) agriculture, or

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce, or

(iv) any building owned and occupied by the receiver of the rent or revenue of any such land as is referred to in clause (a), or occupied by the cultivator, or the receiver of rent-in-kind, of any land with respect to which or the produce of which any operation mentioned in sub-clauses (ii) and (iii) is carried on:

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue, or the cultivator or the receiver of the rent-in-kind, by reason of his connection with the land, requires as a dwelling-house, or as a store-house, or other out-building;

"Assessee" means a person by whom income-tax is payable and includes a firm and a Hindu undivided family;

"Business" includes any trade, commerce, or manufacture or any adventure or concern in the nature of trade, commerce or manufacture;

"Chief Revenue-authority" means the Board of Revenue or the Financial Commissioner in provinces where those authorities exist, and in any other case such authority as the Local Government may declare to be the Chief Revenue-authority for the purposes of this Act;

"Collector" includes any officer whom the Local Government may appoint to exercise or perform all or any of the powers or duties conferred by this Act on a Collector;

"Commissioner" includes any officer whom the Local Government may appoint to exercise or perform all or any of the powers or duties conferred by this Act on a Commissioner;

"Company" means a company as defined in the Indian Companies Act, 1913, and includes any association carrying on business in British India, whether incorporated or not, and whether its principal place of business is situated in British India or not:

VII of 1913.

"Local authority" includes any person legally entitled to the control or management of any municipal or local fund;

"Magistrate" means a Presidency Magistrate or a Magistrate of the first or second class;

"Prescribed" means prescribed by rules made under this Act;

"Principal officer," used with reference to a local authority or a company or any other public body or association not being a local authority or company, means—

(a) the secretary, treasurer, manager or agent of the authority, company, body or association, or

(b) any person connected with the authority, company, body or association upon whom the Collector has served a notice of his intention of treating him as the principal officer thereof;

"Year of assessment" means the twelve months ending on the 31st day of March next preceding that for which the assessment is to be made, or, if the accounts of the assessee have been made up within the said twelve months in respect of a year ending on any date other than the said 31st day of March, then at the option of the assessee the year ending on the day on which his accounts have so been made up:

Provided that, if this option has once been exercised by the assessee, it shall not again be exercised so as to vary the meaning of the expression "year of assessment" as then applicable to such assessee, except with the consent of the Collector and upon such conditions as he may think fit.

## CHAPTER I.

### Taxable Income.

Application of Act.

3. (*1*) Save as hereinafter provided, this Act shall apply to all income from whatever source it is derived if it accrues or arises or is received in British India, or is, under this Act, deemed to accrue or arise or to be received in British India.

(*2*) The following classes of income shall not be subject to this Act:—

(*i*) Any income derived from property held under trust or other legal obligation for religious or public charitable purposes in so far as that income is applied to those purposes. In this clause "charitable purpose" includes relief of the poor, education, medical relief and the advancement of any other object of general public utility.

(*ii*) The income of local authorities.

(*iii*) Any capital sum received in commutation of the whole or a portion of a pension, or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy.

(*iv*) Interest on securities which are held by, or are the property of, any Provident Fund to which the Provident Funds Act, applies, or any Provident Insurance Society to which the Provident Insurance Societies Act, 1912, is, or, but for an exemption under that Act, would be applicable.

IX of 1897.

V of 1912.

(*v*) Any special allowance, benefit or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.

(*vi*) Legacies and voluntary contributions or gifts of a non-recurring and casual nature.

(*vii*) Any perquisite or benefit which is neither money nor reasonably capable of being converted into money.

Agricultural income.

Agricultural income shall not be chargeable to income-tax, but the net amount of such income in excess of rupees one thousand which has been received by an assessee in the year of assessment shall be taken into account in determining the rate at which the tax shall be levied on any income chargeable to income-tax under this Act.

5. Save as otherwise provided by this Act the following classes of income shall be chargeable to income-tax in the manner hereinafter appearing, namely—

(*i*) Salaries.
(*ii*) Interest on securities.
(*iii*) Income derived from house property.
(*iv*) Income derived from business.
(*v*) Professional earnings.
(*vi*) Income derived from other sources.

Salaries.

6. (*1*) The tax shall be levied upon an assessee under the head "Salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages, which are paid by or on behalf of Government, a local authority, a company, or any other public body or association not being a local authority or company,

or by or on behalf of any private employer where such employer has entered into an agreement with the Collector in accordance with the prescribed conditions to recover the tax on behalf of Government, provided that the tax shall not be levied in respect of—

(*i*) any salary not exceeding Rs. 500 per mensem received by any member of His Majesty's Forces, or of His Majesty's Indian Forces, as the pay of an appointment which is ordinarily reserved exclusively for members of those Forces; or

(*ii*) any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children provided that the sum so deducted shall not exceed one-sixth of the salary.

(*2*) Any income which would be chargeable under this head if paid in British India shall be deemed to be so chargeable if paid to a British subject in any part of India by Government or by a local authority established by the Governor-General in Council.

Interest on securities.

7. The tax shall be levied upon an assessee under the head "Interest on securities" in respect of the interest payable on any security of the Government of India or on debentures or other securities for money issued by or on behalf of a local authority or a company:

Provided that no tax shall be levied on the interest payable on any security of the Government of India issued or declared to be income-tax free.

Income derived from house property.

8. The tax shall be levied upon an assessee under the head "Income derived from house property" in respect of the *bonâ fide* annual value of any house property of which he is the owner, subject to the following allowances, namely:—

(*i*) where the property is in the occupation of the owner, or where it is let to a tenant and the owner has undertaken to bear the cost of repairs, a sum equal to one-sixth of such value;

(*ii*) where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the difference between such value and the rent paid by the tenant up to but not exceeding one-sixth of such value;

(*iii*) the amount of any annual premium paid to insure the property against risk of damage or destruction;

(*iv*) where the property is subject to a mortgage or charge or to a ground rent, the amount of any interest on such mortgage or charge or of any such ground rent;

(*v*) any sum paid on account of land-revenue;

(*vi*) in respect of collection charges and vacancies sums not exceeding the prescribed maxima.

For the purposes of this section and section 9, the expression "annual value" shall be deemed to mean the sum for which the property might reasonably be expected to let from year to year without reference to the question of repairs or taxes.

Income derived from business.

9. (*1*) The tax shall be levied on an assessee under the head "Income derived from business" in respect of the profits of any business carried on by him.

(*2*) Such profits shall be computed after making the following allowances, namely:—

(*i*) Any rent paid for the premises in which such business is carried on, or where the premises are owned by the assessee the *bona fide* annual value provided that when any substantial part of the premises is used as a dwelling house by the assessee the allowance under this sub-clause shall be such sum not exceeding two-thirds of such rent or value as the Collector may determine having regard to the proportional part so used;

(*ii*) in respect of repairs, where the assessee is the tenant only of the premises, and has undertaken to bear the cost of such repairs, the amount actually expended thereon, provided that if any substantial

part of the premises is used by the assessee as a dwelling-house, a proportional part only of such amount not exceeding two-thirds thereof shall be allowed;

(*iii*) in respect of capital borrowed for the purposes of the business, where the payment of interest thereon is not in any way dependent on the earning of profits the amount of the interest paid;

(*iv*) in respect of insurance against risk of damage or destruction of buildings or machinery and plant used for the purposes of the business, the amount of any premium paid in the year of assessment;

(*v*) in respect of current repairs to buildings or machinery and plant the amount actually expended thereon;

(*vi*) in respect of depreciation of such buildings or machinery and plant being the property of the assessee a sum not exceeding a percentage on the original cost thereof to be fixed by the Local Government for different classes of buildings or machinery and plant having regard to the estimated life thereof, in determining which it shall be assumed that current repairs are executed from time to time. Provided that—

(*a*) no such allowance shall be made unless the amount claimed has actually been debited in the ordinary accounts of the business for the year of assessment; and the prescribed particulars have been duly furnished;

(*b*) when in any year the full allowance admissible has not been claimed the balance may be added to the allowance made for the following year or years, provided that in no single year shall an allowance be made of more than twice the amount of the maximum annual allowance admissible;

(c) the aggregate of the allowances made under this sub-head shall, in no case, exceed the original cost of the buildings or machinery and plant as the case may be;

(vii) any sums paid on account of land-revenue;

(viii) in respect of any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of earning such profits.

Professional earnings.

10. (1) The tax shall be levied upon an assessee under the head "Professional earnings" in respect of the profits of any profession followed by him.

(2) Such profits shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purposes of such profession, provided that no allowance shall be made on account of any personal expenses of the assessee.

(3) Professional fees paid in any part of India to a person ordinarily resident in British India shall be deemed to be income chargeable under this head.

Income derived from other sources.

11. (1) The tax shall be levied upon an assessee under the head "Income derived from other sources" in respect of income and profits of every kind and from every source (if not included under any of the preceding heads) with the exception of agricultural income.

(2) Such income and profits shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of making such income or earning such profits, provided that no allowance shall be made on account of any personal expenses of the assessee.

Exclusions of a general nature.

12. (1) In computing the amount of the income chargeable to income-tax in the case of an assessee under any of the foregoing heads, no account shall be taken of any income which the assessee enjoys as a member of a company or of a firm or of an undivided Hindu family where the company, the firm or the family is liable to the tax.

(2) There shall also be excluded from the computation any sum paid by the assessee to effect an insurance on his own life or on the life of his wife or in respect of a contract for a deferred annuity on his own life or on the life of his wife :

Provided that the aggregate of any sums so excluded shall not after taking into account any exemptions allowed in respect of like provision under the head "Salaries," exceed one-sixth of the income of the assessee which would apart from such exclusion and exemption be chargeable to income-tax.

Treatment of exemptions and exclusions in determining total income.

13. In computing the total income of an assessee for the purposes of Schedule I, salaries and deductions exempted under the proviso to Section 6 (1) income mentioned in Section 12 (1), and sums excluded under section 12 (2) shall be taken into account.

Taxable income.

14. Subject to the conditions hereinbefore set out, income-tax shall be levied upon every assessee in the year beginning with the 1st day of April 191 , and in each subsequent year in respect of the aggregate amount of his income for the year of assessment chargeable under each of the heads mentioned in sections 6 to 11 (hereinafter called his taxable income) at the rate specified in Schedule I :

Provided that, where the assessee is a company and the income of such company is rupees one thousand per annum or upwards, income-tax shall be levied at the maximum rate specified in Schedule I.

## CHAPTER II.

### DEDUCTIONS AND ASSESSMENT.

Payment.

15. (1) Income-tax shall, unless otherwise prescribed in the case of any security of the Government of India, be deducted in advance at the time of payment in respect of income chargeable under the following heads :—

(i) "Salaries;" and

(ii) "Interest on securities."

(2) An employer or other person responsible for paying any income chargeable under the head "Salaries" shall at the time of payment deduct income-tax on the amount payable at the rate specified in Schedule I in respect of such amount, provided that if the payment is a recurring one and in respect of any period less than a year, the rate shall be determined with reference to the amount which would be proportionately payable in a year. The deduction so made shall be treated as a payment of income-tax on account of the person from whose earnings the deduction was made and credit shall be given to him therefor in his next assessment under this Act.

(3) The person responsible for paying any income chargeable under the head "Interest on securities" shall, at the time of payment, deduct income-tax on the amount of the interest payable at the maximum rate specified in Schedule I. The deduction so made shall be treated as payment of income-tax on account of the owner of the security, and credit shall be given to him therefor in his next assessment under this Act:

Provided that, if the owner of the security obtains a refund of any portion of the tax in accordance with the provisions of this Act, no credit shall be given for the amount of such refund.

(4) All sums deducted in accordance with the provisions of sub-sections (2) or (3) shall be paid within the prescribed time by the person making the deduction to the credit of the Government of India or as the Governor-General in Council directs.

(5) If any such person does not deduct and pay the tax as required by this section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(6) The power to deduct under this section shall be without prejudice to any other mode of recovery.

(7) In the case of income chargeable under any other head than those above mentioned, the tax shall be payable by the assessee direct, and shall be the amount assessed under this Act.

Annual return.

16. The prescribed person in the case of every Government office, and the principal officer of every local authority, and of every company, and of every other public body or association not being a local authority or company, and every private employer who has agreed to recover the tax on behalf of Government shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing showing—

(*a*) the name, and so far as it is known, the address, of every person who is receiving at the date of the return, or has received during the year ending on that date, from the authority, company, body, association or private employer as the case may be, any income chargeable under the head "Salaries" of such amount as may be prescribed not being less than Rs. 600 per annum;

(*b*) the amount of the income so received by each such person, and the time or times at which the same was paid;

(*c*) the amount deducted in respect of income-tax from each such person.

Return by Assessees.

17. (*1*) The principal officer of every company shall prepare, and, on or before the fifteenth day of May in each year, deliver or cause to be delivered to the Collector, of the place in which its principal place of business in British India is situate, a return in the prescribed form and verified in the prescribed manner of the income from all sources of the company during the year of assessment.

(*2*) In the case of any other person whose taxable income is, in the Collector's opinion, not less than one thousand rupees, the Collector of the place in which such person is resident shall serve a notice upon him requiring him to furnish, within such period as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his income from all sources, during the year of assessment.

Assessment.

18. (*1*) If the Collector is satisfied that a return made under section 17 is correct and complete he shall make the assessment accordingly.

(*2*) If the Collector has reason to believe that a return made under section 17 is incorrect or incomplete, he may serve on the person who made the return a notice requiring him, on a date to be therein mentioned, either to attend at the Collector's office and produce, or to cause to be there produced for the inspection of the Collector, such accounts and documents as the Collector may require and any evidence on which the assessee may rely in support of the return.

(*3*) On the day specified in the notice, or as soon afterwards as may be, the Collector, after examining such accounts and documents and hearing any evidence the assessee may produce and such other evidence as the Collector may require, shall, by an order in writing, determine the amount of the assessment.

Failure to make a return or to attend.

19. If the principal officer of any Company or any other person fails to make a return under section 17 (*1*) or (*2*) as the case may be, or having made a return, fails to attend or fails to comply with all the terms of a notice issued under section 18, the Collector shall make the assessment to the best of his judgment.

Income escaping assessment assessable in following year.

20. If for any reason income chargeable under this Act has escaped assessment in any year, the Collector may at any time in the year next following assess such income and all the provisions of this Act shall apply accordingly.

Notice of assessment.

21. When any assessment is made under this Chapter the Collector shall serve on the assessee a notice of assessment in the prescribed form.

Petition against assessment under this Act.

22. (*1*) Any assessee objecting to the amount at which he is assessed or denying his liability to be assessed under this Act may, unless he or in the case of a Company the principal officer thereof has knowingly and wilfully failed to make a return under section 17 or to comply with all the terms of a notice served on him under section 18, apply by petition to the Commissioner to have the assessment revised.

(2) The petition shall ordinarily be presented within thirty days of receipt of the notice of assessment; but the Commissioner may receive a petition after the expiration of that period if he is satisfied that the objector had sufficient cause for not presenting it within that period.

(3) The petition shall be in the prescribed form and verified in the prescribed manner.

Hearing of petition.

23. The Commissioner shall fix a day and place for the hearing of the petition and on the day and at the place so fixed, or on the day and at the place if any, to which he has adjourned the hearing shall hear the petition and pass such order thereon, whether by way of confirmation, reduction, enhancement, or cancellation of the assessment, and fixing such time for payment, as he thinks fit.

Power to review.

24. The Commissioner may of his own motion, call for the record of any assessment proceeding which has been taken by any officer subordinate to him, and make such inquiry and pass such orders thereon as he may think fit;

Provided that he shall not pass any order of enhancement without hearing the assessee or giving him a reasonable opportunity of being heard.

Penal assessment.

25. If the Collector or the Commissioner, in making an assessment is satisfied that the assessee has concealed the particulars of his income or has deliberately furnished inaccurate particulars of such income, and has thereby returned it below its real amount, the Collector or the Commissioner may direct that the assessee shall pay on the difference between the amount of the assessment or the amount of the enhanced assessment as the case may be, and the amount originally returned by the assessee, income-tax at double the rate which would otherwise have been payable:

Provided that no such order shall be made unless the assessee has been heard or has been given a reasonable opportunity of being heard.

26. The Collector or Commissioner may, for the purposes of any proceeding under this Chapter, summon and enforce the attendance of any person and may examine him on oath or affirmation and may compel the production of documents by the same means and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure and that Code shall apply accordingly.

Power to summon witnesses, etc.

V of 1908.

27. The Collector or Commissioner may, for the purposes of this Act—

Power to call for information.

(1) require any person to furnish a return, in the prescribed form, containing, to the best of his belief, the name and address of every person employed in his service who is receiving any income chargeable under the head "Salaries", of such amount as may be prescribed not being less than rupees six hundred per annum;

(2) require any company to furnish him with a return of the person with their addresses for the time being appearing on the share register of the company and the amounts of the dividends paid or payable to each such person during the last year for which the company has made up its accounts;

(3) require any firm or Hindu undivided family to furnish him with a return of the partners in the firm or the adult male members of the family, as the case may be, and of their addresses;

(4) require any person whom he has reason to believe to be a trustee, guardian, or agent to furnish him with a return of the names of the persons for or of whom he is trustee, guardian, or agent and of their addresses.

28. A person required to furnish any information under section 27 shall be legally bound to furnish the same in such manner and within such time as may be specified in the requisition for the information.

Legal duty to furnish information.

## CHAPTER III.

### Liability in Special Cases.

29. The income of a married woman who is living with her husband shall, for the purposes of this Act, be deemed to be the income of the husband, and the same shall be chargeable in the name of the husband:

Married women.

provided that a married woman who is living with her husband but who carries on any business independently of him shall in respect of the income of such business be chargeable separately as if she were actually unmarried.

Guardians, trustees and agents.

30. In the case of any guardian, trustee or agent of any person being a minor, lunatic or idiot or residing out of British India (all of which persons are hereinafter in this section included in the term beneficiary) being in receipt on behalf of such beneficiary of any taxable income the tax shall be levied upon and recoverable from such guardian, trustee or agent as the case may be, in like manner and to the same amount as it would be leviable upon and recoverable from any such beneficiary if of full age, sound mind, or resident in British India, and in direct receipt of such income, and all the provision of this Act shall apply accordingly.

Courts of Wards, &c.

31. In the case of taxable income which is received by the Courts of Wards, the Administrators-General, the Official Trustees, or by any receiver or manager (including any person, whatever his designation, who in fact manages property on behalf of another) appointed by or under any order of a Court, the tax shall be levied upon and recoverable from such Court of Wards, Administrator-General, Official Trustee, receiver or manager in the like manner and to the same amount as it would be leviable upon and recoverable from any person on whose behalf such income is received, and all the provisions of this Act shall apply accordingly.

Non-resident.

32. (1) In the case of any person residing out of British India all profits or gains accruing or arising to such person, whether directly or indirectly, through or from any business connection in British India, shall be deemed to be income accruing or arising within British India and shall be chargeable to income-tax in the name of the agent of any such person and such agent shall be deemed to be for all the purposes of this Act the assessee in respect of such income-tax:

Provided that any arrears of tax may be recovered also in accordance with the provisions of this Act from any assets of the non-resident person which are, or may, at any time come, within British India.

(2) Where a person not resident in British India, and not being a British subject or a firm or company constituted within His Majesty's dominions or a branch thereof, carries on business with a person resident in British India, and it appears to the Collector or the Commissioner, as the case may be, that owing to the close connection between the resident and the non-resident person and to the substantial control exercised by the non-resident over the resident, the course of business between those persons can be so arranged, and is so arranged, that the business done by the resident in pursuance of his connection with the non-resident produces to the resident either no profits or less than the ordinary profits which might be expected to arise in that business, the profits derived therefrom or which may reasonably be deemed to have been derived therefrom, shall be chargeable to income-tax in the name of the resident person who shall be deemed to be for all the purposes of this Act the assessee in respect of such income-tax.

Agent to include persons treated as such.

33. Any person employed by, or on behalf of a person residing out of British India or having any business connection with such person, upon whom the Collector has caused a notice to be served of his intention of treating him as the agent of the non-resident person shall, for the purposes of this Act, be deemed to be such agent.

## CHAPTER IV.

### RECOVERY OF TAX.

Tax when payable.

34. The amount of income-tax specified as payable in a notice of assessment or an order under section 23 or section 24 of this Act, shall be paid within the time at the place and to the person mentioned in the notice or order, or if a time is not so mentioned then on or before the first day of the second month following the date of the notice or order and any assessee failing so to pay shall be deemed to be in default: provided that when an assessee has presented a petition under section 22 he shall not be deemed to be in default, as long as such petition is undisposed of.

35. (*1*) When an assessee is in default in making a payment of income-tax the Collector, in his discretion, may recover from him a sum not exceeding double the amount of the tax either as if it were an arrear of land-revenue or by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of the territories administered by the Local Government to which the Collector is subordinate.

Mode and time of recovery.

(*2*) If any assessee is in receipt of any income chargeable under the head "Salaries," the Collector may require any person paying the same to deduct from any payment subsequent to the date of such requisition any sum recoverable under sub-section (*1*) and such person shall comply with any such requisition.

(*3*) The Local Government may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (*1*) for the recovery of income-tax.

(*4*) The Local Government may direct, with respect to any specified area that income-tax shall be recovered therein, with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

(*5*) No proceedings for the recovery of any sum payable under this Act shall be commenced after the expiration of one year from the last day of the year in respect of which the demand is made.

## CHAPTER V.

### REFUNDS.

Refund to individual shareholders and owners of securities.

36. If—

(*a*) a shareholder in a company who has received any dividend from the company during the year of assessment; or

(*b*) the owner of a security from the interest on which income-tax has been deducted in accordance with the provisions of section 15;

satisfies the Collector that his total income from all sources in the year of assessment was less than any one, as the case may be, of the amounts specified in Schedule II, he shall be entitled, at his option, to a refund of, or credit for, a sum calculated on such dividend or interest at the rates specified in the same Schedule against each such amount.

Limitation of claims for refund.

37. No claim to any refund of income-tax shall be allowed, unless it is made within one year from the last day of the year to which the claim relates.

## CHAPTER VI.

### OFFENCES AND PENALTIES.

Failure to make payments or deliver returns or statements.

38. (1) If a person fails—

(a) to deduct and pay any tax as required by section 15 or under section 35 (2);

(b) to deliver or cause to be delivered to the Collector in due time the return mentioned in section 16 or section 17; or

(c) to attend or to produce, or cause to be produced, on or before the date mentioned in a notice under section 18 such accounts and documents as are referred to in the notice,

he shall, on conviction before a Magistrate be punishable with fine which may extend to ten rupees for every day during which the default continues.

(2) The Commissioner may remit wholly or in part any fine imposed under this section.

False statement in declaration.

39. If a person makes a statement in a verification mentioned in section 17 or section 22 (3) which is false, and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code.

XLV of 1860.

Prosecution to be at instance of Collector.

40. (*1*) A person shall not be proceeded against for an offence under section 38 or section 39 except at the instance of the Collector.

(*2*) The Collector may stay any such proceeding or compound any such offence.

Disclosure of information by public servant.

41. All particulars contained in any statement or return made or furnished under the provisions of this Act shall be treated as confidential, and if a public servant discloses any particulars contained in any statement, or return made or furnished under this Act he shall be punishable with imprisonment which may extend to six months and shall also be liable to fine:

Provided that no prosecution shall be instituted under this section except with the previous sanction of the Local Government.

Sections 193 and 228 of Penal Code to apply to proceedings.

42. Every proceeding before a Collector or a Commissioner under Chapter I of this Act shall be deemed to be a "judicial proceeding," within the meaning of sections 193 and 228 of the Indian Penal Code. XLV of 1860.

## CHAPTER VII.

### MISCELLANEOUS.

Power to make rules.

43. (*1*) The Governor-General in Council may make rules for carrying out the purposes of this Act and for the ascertainment and determination of any class of income, and may delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

(*2*) Without prejudice to the generality of the foregoing power such rules may—

(*a*) provide for the determination of net agricultural income,

(*b*) when income is derived in part from agriculture and in part from business, prescribe the manner, whether with reference to a class or in particular cases, by which the taxable income shall be arrived at,

(c) prescribe the manner in which and the procedure by which the taxable income of insurance companies shall be arrived at,

(d) prescribe the manner in which and the procedure by which the taxable income of persons not resident in British India or of persons deemed to be assessees in respect thereof, shall be arrived at,

(e) prescribe the procedure to be followed on applications for refunds,

(f) provide for any matter which by this Act is to be prescribed.

(3) Rules made under this section shall be published in the official Gazette.

Power to make exemptions.

44. The Governor-General in Council may, by notification in the *Gazette of India*, exempt from liability to the tax any class of income or the whole or any part of the income of any class of persons.

Receipts and their contents.

45. When any money is paid under this Act to the Collector or is recovered thereunder by him, he shall give a receipt for the same, specifying the prescribed particulars.

Service of notices.

46. A notice or requisition under this Act may be served on the person therein named either by post, or by the delivery or tender to him of a copy of the notice or requisition in the manner provided by the Code of V of 1908. Civil Procedure, for the service of summons.

Power to declare principal place of business or residence.

47. (1) When an assessee has several places of business in territories subject to different Local Governments, the Governor-General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be his principal place of business.

(2) When an assessee has several places of business in the territories subject to a single Local Government, that Government may declare which of them shall, for the purposes of this Act, be deemed to be his principal place of business.

(3) The powers given by this section may be delegated to, and exercised by, such officers as the Governor-General in Council or the Local Government, as the case may be, may appoint in this behalf.

Saving in favour of payers of capitation-taxes.

48. Where a person is in respect of any period assessed to income-tax, under this Act, he shall not in respect of that period be assessed to the capitation-tax, or the land-rate in lieu thereof, levied under the Burma Land and Revenue Act, 1876. 11 of 1876.

Indemnity.

49. Every person deducting, retaining or paying any tax in pursuance of this Act in respect of income belonging to another person, is hereby indemnified for the deduction, retention or payment thereof.

Powers exercisable from time to time.

50. All powers conferred by, or conferrable under, this Act may be exercised from time to time as occasion requires.

Delegation of certain powers of Local Government.

51. The Local Government may, by notification in the local official Gazette, delegate to the Chief Revenue-authority all or any of the powers conferred on it by this Act for the appointment of officers to exercise or perform the powers or duties of Collectors or Commissioners and all or any of the powers conferred on it by sections 35 (3), 35 (4) and the proviso to section 41.

Statement of case by Chief Revenue-authority to High Court or Chief Court.

52. (1) If the Chief Revenue-authority feels doubt in regard to any matter that has actually arisen as to the interpretation of any of the provisions of this Act or of any rule thereunder it may, either on its own motion or on reference from any Revenue officer subordinate to it, draw up a statement of the case and refer it, with its own opinion thereon:—

(a) if the case arises in the provinces of Madras or Bombay—to the High Court of Judicature at Madras or Bombay, as the case may be;

(*b*) if it arises in the United Provinces of Agra and Oudh or in the province of Ajmer—to the High Court of Judicature at Allahabad;

(*c*) if it arises in the province of Bihar and Orissa—to the High Court of Judicature at Patna;

(*d*) if it arises in the province of the Punjab or in the North-West Frontier Province or in British Baluchistan or in the province of Delhi—to the Chief Court of the Punjab;

(*e*) if it arises in the Central Provinces—to the High Court of Judicature at Bombay;

(*f*) if it arises in the province of Burma—to the Chief Court of Lower Burma;

(*g*) if it arises in any other part of British India—to the High Court of Judicature at Fort William in Bengal.

(*2*) Every such case shall be decided by not less than three Judges of the High Court or Chief Court to which it is referred and in case of difference the opinion of the majority shall prevail.

(*3*) If the High Court or Chief Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue-authority by which it was started, to make such additions thereto or alterations therein as the Court may direct in that behalf.

(*4*) The High Court or Chief Court, upon the hearing of any such case, shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the Revenue-authority by which the case was started a copy of such judgment under the seal of the Court and the signature of the Registrar; and the Revenue-authority shall dispose of the case accordingly or if the case arose on reference from any Revenue officer subordinate to it, shall forward a copy of such judgment to such officer who shall dispose of the case conformably to such judgment.

Bar of suits in Civil Court.

53. No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Act and no prosecution suit or other proceeding shall lie against any Government officer for anything in good faith done or intended to be done under this Act.

Repeal.

54. The enactments mentioned in Schedule III are hereby repealed to the extent specified in the fourth column thereof:

Provided that such repeal shall not affect the liability of any person to pay any sum due from him under any of the said enactments.

---

## SCHEDULE I.

(*See section* 14.)

*Rates of Tax.*

| | Total income. | Rate. |
|---|---|---|
| 1. | When the total income from all sources to which the Act applies is less than Rs. 1,000. | *Nil.* |
| 2. | When the total income from all sources to which the Act applies is Rs. 1,000 or upwards but is less than Rs. 2,000. | Four pies in the rupee. |
| 3. | When the total income from all sources to which the Act applies is Rs. 2,000 or upwards but is less than Rs. 5,000. | Five pies in the rupee. |
| 4. | When the total income from all sources to which the Act applies is Rs. 5,000 or upwards but is less than Rs. 10,000. | Six pies in the rupee. |
| 5. | When the total income from all sources to which the Act applies is Rs. 10,000 or upwards but is less than Rs. 25,000. | Nine pies in the rupee. |
| 6. | When the total income from all sources to which the Act applies is Rs. 25,000 or upwards. | One anna in the rupee. |

## SCHEDULE II.

*(See section 36.)*

*Rates of Refund.*

| Amount. | Refund. |
|---|---|
| 1. Less than Rs. 1,000 ... ... | One anna in the rupee. |
| 2. Rs. 1,000 or upwards but less than Rs. 2,000. | Eight pies in the rupee. |
| 3. Rs. 2,000 or upwards but less than Rs. 5,000. | Seven pies in the rupee. |
| 4. Rs. 5,000 or upwards but less than Rs. 10,000. | Six pies in the rupee. |
| 5. Rs. 10,000 or upwards but less than Rs. 25,000. | Three pies in the rupee. |

## SCHEDULE III.

*(See section 54.)*

*Enactments Repealed.*

| 1 | 2 | 3 | 4 |
|---|---|---|---|
| Year. | No. | Short title. | Extent of Repeal. |
| 1886 | II | The Indian Income-tax Act, 1886. | So much as has not been repealed. |
| 1897 | XIV | The Indian Short Titles Act, 1897. | So much of the schedule as relates to the Indian Income-tax Act, 1886. |
| 1903 | XI | The Indian Income-tax (Amendment) Act, 1903. | So much as has not been repealed. |
| 1914 | IV | The Decentralization Act, 1914. | So much of the schedule as relates to the Indian Income-tax Act, 1886. |
| 1916 | V | The Indian Income-tax (Amendment) Act, 1916. | The whole. |
| 1917 | VII | The Indian Income-tax (Amendment) Act, 1917. | The whole |

## STATEMENT OF OBJECTS AND REASONS.

The present Bill, which practically recasts the whole of the Indian Income-tax Act, 1886 (II of 1886), has a three-fold purpose. In the first place, it remedies certain inequalities in the assessment of individual taxpayers under the existing law, which have become especially apparent since a graduated scale of the tax was introduced by Act V of 1916. Secondly, it defines more precisely than the existing Act the methods whereby income and profits of various descriptions are to be calculated for income-tax purposes, so removing a defect which has led to some lack of uniformity in the assessing standards of different provinces. And, lastly, it effects a number of improvements in the machinery of assessment which experience has shown to be essential for the efficient and equitable working of the tax.

2. The recent introduction of graduated rates of income-tax makes it necessary to abandon the system of assessing the tax separately on the different sources of income falling under the four Parts of the second schedule to Act II of 1886, since with this system an assessee deriving his income from more than one source may be called on to pay appreciably less than a person of equal taxable capacity who possesses one source of income alone. One of the main objects of the present Bill is accordingly to bring together all sources of an assessee's income for the purpose of determining the rate at which he shall be assessed on each part of it. This object is effected by clause 14 and schedule I of the present Bill, which provide that the rate at which the tax shall be assessed on all income which under the provisions of the Act is chargeable to the tax (called taxable income) shall be determined by the total income, enjoyed by the assessee, to which the Act applies.

3. A distinction is drawn by the provisions in chapter I and schedule I of the Bill between "total income" which determines the rate at which the tax is levied, and "taxable income" which determines the amount on which the tax is levied. *The rate at which the tax is levied* on an assessee will be determined by his total income accruing, arising or received in British India (or deemed to do so under the Bill) after omitting therefrom the receipts specified

in clause 3 (2) and deducting the allowances mentioned in clauses 8, 9 (2), 10 (2) and 11 (2) of the Bill; and also omitting under clause 4 of the Bill, the expenses incurred in earning agricultural income, including any land revenue payment, and the first thousand rupees of net agricultural income. In calculating *the amount on which the tax is levied* these reductions will also be made: but an assessee will further be entitled to subtract from the residual amount—

(*i*) Any salary which fulfils the conditions of clause 6 (1) (*i*) of the Bill.

(*ii*) Any sums which he has spent on the purchase of an annuity or for similar insurance purposes, provided they fulfil the conditions laid down in clauses 6 (1) (*ii*) and 12 (2) of the Bill.

(*iii*) Under the proviso to clause 7 of the Bill, any interest which he has received from a security of the Government of India issued or declared to be income-tax free.

(*iv*) Under clause 12 (1) of the Bill any interest which he has received as a member of a company, or of a firm or undivided Hindu Family, where the tax has been paid, or is payable, by the company, firm, or family.

(*v*) Agricultural income.

4. Of these items of abatement only that relating to agricultural income calls for any special comment.

As has already been explained in paragraph 1 above, the Bill is a Bill to improve the machinery of assessment, and to remove existing inequalities in the burdens which the tax lays on individual assessees except in so far as improved methods of assessment will result in a higher revenue, the Bill is not designed, either by altering the rates of the tax or otherwise, to raise money, and for this reason it retains the existing exemption from the tax of agricultural incomes. But with the present system of income-tax graduation, under which an assessee's rate of assessment increases in accordance with his means, it is obviously equitable that in assessing the rate on which a person should pay on his non-agricultural income his income from agriculture should be taken into

account: otherwise, a wealthy landlord possessed also of some non-agricultural income might pay on the latter at rates intended only for the poor. Accordingly, the Bill provides for the inclusion of net agricultural income in "total income": but as a concession more particularly to persons of small means, clause 4 lays down that the first thousand rupees of net agricultural income shall not be taken into account in determining either the rate of the tax or the amount on which it will be levied.

5. The income determining the assessment, both as regards the rate and amount of the tax, will, under clause 14 of the Bill, read with the definition of "year of assessment" in clause 2, be that actually accruing in the twelve months preceding the financial year for which the assessment is made, or at the assessee's option, any period of twelve months for which his accounts have been made up ending within the year preceding that financial year. Under the existing Act the tax chargeable on account of "salaries" and "interest on securities" is deducted at the time of payment of the salary or interest by the officer responsible for making the payment, and this procedure will be continued. But such deductions will, under clause 15 of the Bill, be treated merely as payments in advance on account of the assessment to be made in the following year; and, if it is found that any deduction has been effected at a rate which is not that applicable to the assessee's total income, an adjustment will be made at that assessment. In addition, the existing procedure for obtaining refunds of income-tax deducted from interest on securities is retained by clause 36 of the Bill.

6. Under the existing Act it is not incumbent on a Collector to obtain from any assessee a return of his income, and where the income is estimated at less than two thousand rupees, the assessee is not ordinarily served with a personal notice of assessment. The result is that many persons have no opportunity of representing the amount of their incomes before an *ex-parte* assessment has been made on them, and they have to seek recourse to a petition to the Collector, if they consider their assessment inequitable. Now that the rates of taxation have been enhanced, it is desirable, in the interests both of assessees and of Government, that Collec-

tors should obtain returns of income in all cases before they make an assessment, and should also, if they doubt the correctness of any return, call such evidence as may be necessary to test it before coming to their decision. Clause 17 of the Bill accordingly provides for the service by the Collector of a notice on every person whom he proposes to assess to income tax, requiring him to furnish a return of his income; and clause 18 enables the Collector to call upon an assessee to produce evidence of the correctness of his return. In addition, clause 18 empowers the Collector to utilise any evidence bearing on the assessment which he may obtain of his own motion, while under clauses 26 and 27 he can enforce the attendance of any person, including the assessee for this purpose and compel the production of the information that he requires. Clause 21 requires personal notices of assessment to be sent to all assessees.

7. Assessments conducted in this manner should be made with much greater certitude than hitherto and it becomes unnecessary to retain the procedure, whereby a person objecting to his assessment by the Collector petitions the Collector against it: all evidence now produced before the Collector in objection proceedings will, under the provisions of the Bill, be available to him at the earlier stage when the assessment is being framed. A petition against an assessment finally made by the Collector will, therefore, under clause 22 of the Bill, lie only to the Commissioner, but such petitions will, subject to the conditions of that clause, be allowed universally and will not, as at present, be confined (subject to the Commissioner's discretion) to cases in which the tax assessed is Rs. 250 or upwards.

8. Section 31 of the existing Act, providing that an assessee may compound for the tax over a series of years has been omitted. Compositions already made will not be affected, and Collectors will be empowered, either by rule or executive order, to make similar arrangements in future subject to such conditions as it may be thought fit to lay down.

9. Section 33 of the existing Act, providing in certain circumstances for amendment of assessment has also been omitted. This section is no longer required, now that the tax is based on income actually accruing.

10. The Bill contains a number of other alterations in and additions to the present law; these are, where comment appears to be necessary, discussed in the Notes on Clauses, appended to this Statement.

W. S. MEYER.

SIMLA, 26th October 1917.

---

NOTES ON CLAUSES.

[*Where sections are mentioned, the reference is to the Indian Income Tax Act (II of 1886.)*]

*Clause 3 (2) (i).*—Section 5 (1) (*c*) of the Act has been expanded to make it clear that income derived from property employed for religious or public charitable purposes is only exempt from income-tax to the extent to which it is applied to those purposes, and also to make it clear that voluntary dedications are not exempt.

*Clause 3 (2) (ii) (iii) and (iv).*—These exemptions are already in force either by rule or practice.

*Clause 3 (2) (vi).*—Under this sub-clause, following the English practice, the recipient of a voluntary contribution or gift will not be liable to income tax on it, while the donor will not be permitted to claim an allowance on its account in calculating *his* total or taxable income.

*Clause 6 (1).*—The terms "salaries" is, for the purposes of the Bill, confined by this clause to salaries, annuities, etc., from which income-tax is deducted at the source. Salaries, etc., paid by private employers, who have not made arrangements with the Income-Tax Collector for deducting the tax at the time of payment, will, therefore, be assessed under clause 11 as "income derived from other sources."

*Clause 8.*—Section 24 of the Act is expanded so as to apply to all house property, whether occupied by the owner or not, and the allowances which can be claimed are specifically stated, as in the past there has been some diversity of practice in the matter. It will be observed that no allowance can be claimed on account of Municipal taxes.

*Clause 9 (2).*—The allowances which can be claimed in computing profits are specifically stated to prevent the diversity of practice which has occurred in the past.

*Clause 29.*—This clause has been adopted from the English law and provides for the separate taxation of the independent income of married women.

*Clause 32.*—Much difficulty has been experienced in the past in adequately assessing the Indian profits of foreign non-resident companies or firms trading in India either through branches, or through subsidiary companies or firms, or through agencies. Sub-clause (*2*) of this clause, which follows the lines of the English law, *viz.*, Section 31 (3) of the Finance (No. 2) Act of 1915, is designed to meet the cases of these non-resident companies or firms, and it is proposed, when the Bill becomes law, to issue a rule under clause 43 (*2*) (*d*), which will enable them to be taxed on a percentage of their turnover, or on some proportion of their total profits taken to represent the Indian profits, if their actual Indian profits cannot be ascertained in any other way.

*Clause 52.*—This clause has been adopted with necessary modifications from Sections 57 to 59 of the Indian Stamp Act (II of 1899).

---

No. 44/78/I of 1918.

CHAMBER OF COMMERCE,
BOMBAY, 14th January 1918.

The SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 14133, dated 23rd November 1917, forwarding a copy of a Bill to consolidate and amend the law relating to Indian Income Tax and requesting the views of my Committee on the provisions of the said Bill. In compliance with this request I am to submit the following report.

2. *Section* 2—"*Commissioner*." See my Committee's remark under Section 22 of this Bill.
(Definitions).

"Company is defined as meaning a Company as defined "in the Indian Companies Act, 1913, and includes any "Association carrying on business in British India, whether "incorporated or not, and whether its principal place of "business is situated in British India or not."

The definition as it stands would include a firm which is an unincorporated Association, carrying on business in British India, and by reason of Section 7 which imposes the Tax on an assessee in respect of the interest payable on any security for money issued by or on behalf of a Company, would under Section 15 (3) render the firm liable to deduct the tax on the interest payable to a mortgagee from the firm, and would also render the firm liable under Sub-section (4) to pay the tax and under Sub-section (5) for the tax in default of deduction and payment as aforesaid which, in my Committee's opinion, was not intended.

They recommend therefore that inasmuch as a firm is included in the definition of "Assessee" the following words in the definition of Company should be deleted, namely:—

"and includes any association carrying on business in British India, whether incorporated or not, and."

3. *Section* 3 (2) (i).—This section exempts from the Tax so much of the income derived in each year from property held under trust or other legal obligation for religious or public charitable purposes as shall be applied in that year to those purposes.

My Committee are of opinion that the income derived from property held in trust for religious or public charitable purposes should be wholly exempted from payment of the tax; other income received in one year and expended in a subsequent year or years would not obtain the benefit of the exemption, but would be liable to pay the tax.

It is recommended therefore that the words "in so far as that income is applied to those purposes" which are new in this Act should be deleted from the section.

4. *Section* 3 (2) (vi).—As a corollary to these remarks my Committee recommend that the following words be added at the end of Sub-section (vi) of Section 3 (2) after the word "nature," namely :—

"and all gifts for religious or public charitable purposes."

Further upon Section 3 (2) I am to draw attention to the fact that a question was once raised by Government as to the liability to income tax of sums received by a Company by the issue of its shares at a premium. Government contended and ruled that such sums were liable to income-tax, but the decision of Government was overruled on petition to the Secretary of State for India in Council.

My Committee recommend that, to render the matter free from doubt in future, a sub-clause should be added exempting from the tax any sum received by way of premia on the issue of shares by a Company, provided that such sum is not treated by the Company as profit available for dividend.

5. *Section* 7.—This section imposes the tax in respect of the interest payable on certain specified securities, including debentures or other securities for money issued or on behalf of a Company.

In the present Act (II of 1886) this liability is limited to interest payable in British India on such securities.

The words "in British India" have been omitted from the Bill under consideration, and interest on the securities abovementioned payable in the United Kingdom will therefore be liable to pay income tax both in India and the United Kingdom.

My Committee are of opinion that the omission from the Bill of the words referred to will tend to restrict the investment of British and Colonial Capital in securities issued by Companies in British India and is therefore to be deprecated.

I am therefore strongly to urge the re-instalment of the words "in British India" in Section 7 of the Bill after the word "payable" in the fourth line thereof.

6. *Section 9 (2) (vi)*—Section 9 (2) prescribes the allowances to be made in computing the profits of a business subject to the tax.

Section 9 (2) (vi) fixes the allowance in respect of depreciation of buildings, or machinery and plant at a sum not exceeding a percentage on the original cost thereof to be fixed by the Local Government.

My Committee are informed that the percentages fixed by the several Local Governments are not uniform as it is submitted they should be.

They are therefore of opinion that such percentages should be fixed by the Government of India and they recommend that for the words "Local Government" in this sub-section, the words "Governor-General in Council" be substituted.

My Committee are further of opinion that an allowance to be fixed as aforesaid should be made in respect of depreciation on furniture; under present conditions hotels, theatres and similar undertakings obtain no allowance in respect of depreciation on furniture, which apart from the building, constitutes practically the entire assets of the undertaking. This does not appear to my Committee to be fair or equitable and they accordingly recommend that an allowance for depreciation on furniture be urged.

7. *Section 12 (2)*. This sub-section provides that in computing the income of an assessee chargeable to income-tax under any head, there shall be excluded from the computation any sum paid by the assessee to effect an insurance on his own life or in the life of his wife.

My Committee are of opinion that this concession should be extended to insurances effected by a man for the benefit of his wife and/or children. They are informed that although the present Act (II of 1886) contains no such concession, the concession is as a matter of fact allowed in practice by the Collector of Income-Tax. They therefore recommend that after the word "contract" in the fourth line of this sub-section the following words should be inserted namely :—

> "for the benefit of his wife or of his wife and children or any of them, or",

These words are taken from Section 6 of the Married Women's Property Act, 1874, which deals with Insurances by a husband for the benefit of his family.

8. *Section 17 (i).*—My Committee are of opinion that a period of six weeks may prove too short a time within which to make the return required by this Section, and they therefore recommend that the date, the 15th May be altered to the 30th June.

9. *Section 22.*—This Section provides for an appeal by an assessee against the assessment by the Collector of Income-Tax to the Commissioner.

"Commissioner" is defined by Section 2 of the Bill to include any officer whom the Local Government may appoint to exercise or perform all or any of the powers or duties conferred by the Act on a Commissioner. Hitherto, the Collector of Bombay has almost invariably held the appointment of Commissioner of Income Tax, and the Collector of Bombay is almost invariably a member of the Indian Civil Service and therefore a Government Officer. My Committee are of opinion that unless the final Court of Appeal under the Act is to be the High Court, which at present seems doubtful, the Commissioner under the Act should not be a Government Officer but an independent party holding the necessary qualifications, and a party with sufficient time and an efficient staff at his disposal to enable him to give adequate consideration to the matters submitted to him. My Committee therefore recommend that after the definition of "Commissioner" in Section 2, the following proviso on the lines of Section 7 of the Presidency Small Cause Courts' Act, 1882, regarding the appointment of a Chief Judge of the Small Cause Court should be inserted, namely :—

"Provided that no person shall be appointed to be a Com-
"missioner under this Act or be authorised to exercise any of
"the powers or duties conferred by this Act on a Commis-
"sioner unless he is,

(*a*) An Advocate of a High Court of Judicature established under the Indian High Courts Act, 1861, or

(*b*) A Judge of a Court of Civil Judicature of not less than five years' standing."

In this connection I am to remark that in framing the Municipal Act 1888 (Bombay Act III of 1888) the Legislature deemed it advisable to provide for appeals against Valuations and Taxes fixed or charged by Municipal Officers to the Chief Judge of the Small Causes Court (*vide* Section 217.) My Committee are of opinion that the same principle applies in the case of assessment by Government Officers to Income-Tax, and that if a final Appeal against such assessment to a High Court is not to be allowed, there should at any rate be an appeal to an independent person with the necessary qualifications to enable him to hear and adjudicate upon it.

10. *Section 27* (2). This sub-section empowers the Collector or Commissioner for the purposes of the Act to require any Company to furnish him with a return of the persons with their addresses for the time being appearing on the share register of the company and the amounts of the dividends paid or payable to each such person during the last year for which the company has made up its accounts.

My Committee are strongly opposed to such power being conferred upon the Collector or the Commissioner. By Section 32 of the Indian Companies Act, 1913, every company having a share capital shall once at least in every year make a list of all persons who on the day of the first or only ordinary general meeting in the year are members of the Company, and of all persons who have ceased to be members since the date of the last return or (in the case of the first return) of the incorporation of the Company. The list shall state the names, addresses and occupation of all the past and present members therein mentioned and the number of shares held by each of the existing members at the date of the return specifying shares transferred since the date of the last return, or, (in the case of the first return) of the incorporation of the Company by persons who are still members, and persons who have ceased to be members respectively. The above list must be completed within seven days after the date of the first or only

ordinary general meeting in the year and the Company shall forthwith file with the Registrar of Companies a copy of the list signed by a Director, or by the Manager, or Secretary of the Company together with a certificate from such Director, Manager, or Secretary that the list states the facts as they stood on the day aforesaid. If a Company makes default in complying with the requirements of the section it is liable to a fine not exceeding Rs. 50 for every day during which the default continues.

It is clear therefore that the whole of the information for which under Section 27 of the Bill the Collector or Commissioner is empowered to call is available to him at the office of the Registrar of Companies except the actual amount of the dividend paid to each shareholder. The amount of the dividend or dividends paid to each shareholder is however purely a matter of calculation which can be made by a clerk deputed by the Collector or the Commissioner for the purpose.

The preparation of the list required to be filed with the Registrar under Section 32 of the Indian Companies Act, 1913, involves an expenditure of a very large amount of time and trouble, particularly in the case of Companies with a large number of shareholders, and my Committee are of opinion that it is unfair to duplicate the work of a Company for the purpose of furnishing one Government office with information which is available to that office by application to another Government office. They are therefore of opinion that the deletion of Section 27 (2) from the Bill should be strenuously urged.

11. *Section* 36.(*a*).—This section provides that if a shareholder in a Company who has received any dividend from the Company during the year of assessment satisfies the Collector that his total income from all sources in the year of assessment was less than any one, as the case may be, of the amounts specified in Schedule 2, he shall be entitled at his option, to a refund of, or credit for, a sum calculated on such dividend at the rate specified in the same schedule against such amount.

It appears to my Committee that as the section is framed there is nothing to prevent a shareholder of a Company who has received

a dividend, which has been declared and paid free of income-tax from obtaining a refund of the amount of that tax, if his total income from all sources in the year of assessment shall prove to have been less than Rs. 25,000, and that the effect of obtaining such refund will be to increase the dividend paid to such shareholder. My Committee do not think that this could have been the intention of the legislature. They are of opinion that every Company in India should be entitled to deduct from the dividend paid to each shareholder in the Company the proportionate amount of the tax paid by the Company which is attributable to the dividend paid to that shareholder, and that every shareholder should be bound to allow such deduction against the Company. This is in accordance with the practice obtaining in England (*Vide* Section 54 of the English Income Tax Act, 1842).

If this suggestion be adopted then Section 36 (*a*) should be amended to read as follows :—

(*a*) "A shareholder in a Company who has received any dividend from the Company during the year of assessment from which the income-tax has previously been deducted."

In addition to the above amendment my Committee are of opinion that Section 36 should be further amended so as to enable a partner in a firm to obtain a refund of such portion of the tax paid by the firm in respect of his share in the profits of the firm as he may be entitled to under the section. An amendment on these lines would be in accordance with Section 20 of the Finance Act 1907 (7 Edw. VII Cap. 13) and they suggest that the wording of that section should be adopted, and that the following additional sub-section to Section 36 should be included in the Bill, namely: —

(*c*) "An individual carrying on or exercising any profession, trade, or vocation in partnership with any other person."

12. *Section* 43.—This section provides that the Governor-General in Council may make rules for carrying out the purposes of the Act, and for the ascertainment and determination of any class of income, and may delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

As they have previously stated in their remarks on Section 9 (2) (vi) my Committee are of opinion that the percentage to be fixed for the purpose of ascertaining the sum to be allowed in respect of the depreciation of buildings, or plant and machinery, in computing the profits of a business for the purpose of assessment to the tax, should be fixed by the Governor-General in Council, and not by the Local Government, with a view to securing uniformity in the rate to be allowed.

As a corollary to those remarks my Committee are of opinion that Section 43 (1) should be amended so as to except from delegation to the Local Governments, the power to make rules regarding the allowance to be made for depreciation on buildings or plant and machinery.

13. *Section* 52.—This Section provides for the statement of a case by the Chief Revenue Authority to the High Court or Chief Court, if that authority feels doubt in regard to any matter that has actually arisen as to the interpretation of any of the provisions of the Act, or of any Rule thereunder. It is to be remarked that the right to refer to a High Court or Chief Court is optional, and not compulsory, on the Chief Revenue Authority, and it is therefore impossible to ensure that any particular case will be referred to the High Court. It may be noted that this section has been copied from Section 57 of the Indian Stamp Act, 1899, which is generally disapproved and my Committee are of opinion that it should not be included in this Bill. They are further of opinion that the final Court of Appeal on any question of assessment under the Income Tax Act should be a High Court or Chief Court, as the only proper authority to adjudicate thereon. This is in accordance with the practice obtaining in England, and my Committee see no reason why the practice in England should not be followed in India.

14. *Section* 53.—This Section enacts that no suit shall be brought in any Civil Court to set aside or modify any assessment made under the Act, and that no prosecution, suit, or other proceeding shall lie against any Government Officer for anything in good faith done or intended to be done under the Act. As previously stated in their remarks on Section 52 my Committee are of opinion that there

should be in every case a right of final appeal to a High Court or Chief Court. If this suggestion is adopted the first portion of Section 53 must be deleted from the Bill.

15. *Paragraph 8 of the Statement of Objects and Reasons.*—It appears from this paragraph that although no provision is made in the Bill that an assessee may compound for the tax over a series of years, as has been the practice under Section 31 of the existing Act (Act II of 1886) which section has been omitted, Collectors will be empowered either by rule or executive order to make similar arrangements in future, subject to such conditions as it may be thought fit to lay down. My Committee are of opinion that the right to compound for the tax over a series of years is objectionable in principle, and should be abolished, and it is, in their opinion, to be regretted that Collectors are to be empowered either by rule or executive order to make arrangements for composition under any conditions.

16. My Committee gather from the notes to Clause 32 at the end of the Bill that Government have appreciated the difficulty in accurately ascertaining the Indian profits of foreign non-resident Companies trading in India either through branches or agencies, and that it is proposed to issue a rule under Section 43 (2) (*d*) which will enable such Companies to be taxed on a percentage of their turnover, or on some proportion of their total profits taken to represent the Indian profits, if their actual Indian profits cannot be ascertained in any other way.

17. It is assumed that the Indian profits of Shipping Companies which cannot be ascertained in any other way will be dealt with under the same rule.

My Committee would, however, recommend :—

(*a*) That Shipping Companies concerned should be consulted in regard to the framing of the proposed rule or rules with a view to arriving at a workable basis.

(*b*) That with a view to ensuring uniformity the Rule or Rules should be made by the Government of India, and not by the Local Governments.

18. My Committee recommend the issue by Government of a pamphlet on the lines of the pamphlet prepared by the Collector General of the Straits Settlements in connection with the Straits Settlements War Tax Ordinance, 1917, entitled "Notes on the War Tax Ordinance, 1917," and respectfully urge Government to issue such a pamphlet.

19. My Committee are strongly of the opinion that improvement and extension of the personnel required for the collection of the tax is necessary. There is no doubt that many escape the tax who should pay it and in the view of my Committee this can only be remedied by the means suggested and especially by an increase of the superior establishment.

20. My Committee have no further remarks to put forward in connection with this Bill.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

# APPENDIX K.

## USURIOUS LOANS OF MONEY OR GRAIN.

No. 7373 OF 1917.

JUDICIAL DEPARTMENT,
BOMBAY CASTLE, 20th November 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward herewith a copy of a Government Resolution in this Department, No. 7371, dated this day, and of a Bill to give additional powers to Courts to deal in certain cases with usurious loans of money or grain, and to request that you will kindly favour Government with the opinion of the Chamber on the provisions of the Bill.

2. I am also to request the favour of your reply being sent to Government not later than the 10th December 1917.—I have, &c.,

A. F. KINDERSLEY,
Under Secretary to Government.

A Bill to give additional powers to Courts to deal in certain cases with usurious loans of money or grain.

GOVERNMENT OF BOMBAY.

JUDICIAL DEPARTMENT.

Resolution No. 7371.

BOMBAY CASTLE, 20th November 1917.

Letter from the Secretary to the Government of India in the Legislative Department, No. 2121, dated the 1st October 1917:—

"With reference to the Proceedings in the Imperial Legislative Council on the 5th and 12th September 1917, I am directed to forward herewith 60 copies of the papers noted below,* and to request that the Governor in Council will favour the Government of India in this Department with an expression of his opinion on the provisions of the Bill, and with the opinions of the Honourable the Judges of the High Court and of such selected officers and other persons as the Governor in Council may think fit to consult on the subject.

"2. In considering the provisions of the Bill the Government of India would be glad to have opinions with special reference to the following points:—

*Clause 2* (1). *line 1.*—The Bill includes within its scope proceedings for the enforcement of any agreement made after the commencement of the Act in respect of loans made before the commencement. It is probable that in many cases there will be a settlement of accounts not amounting to an agreement between debtor and creditor after the commencement of the Act in respect of loans made before. It should therefore be considered whether provisions should be made for inclusion within the scope of the Bill of proceedings for the enforcement of debts so settled by the inclusion of some such words as 'In respect of any settlement of accounts made after the commencement of this Act' before the words 'or for' in line 4 of clause 2 (1).

* A Bill to give additional powers to Courts to deal in certain cases with usurious loans of money or grain, with Statement of Objects and Reasons.

*Clause 2* (1), *line 24.*—It will be observed that the power proposed to be given to the Court to order the creditor to repay any sum which the court considers to be repayable goes beyond prevention of the Courts from being used as instruments of oppression, and constitutes them instruments of active relief from oppression. I am to request that the advisability of this provision may be specially considered in view of the fact that a provision of this nature appears in the English Money Lenders Act, 1900 (63 and 64 Vict. c. 51).

"3. An expression of opinion is also invited as to the desirability of introducing a provision that in no case shall a Court in affording relief under clause 2 (1) award a rate of interest less than simple interest at 12 per cent.

"4. I am finally to draw attention to the inclusion of loans of grain within the scope of the Bill and to say that the Government of India would be glad to have opinions as to whether the provisions of the Bill require any modifications in this respect.

"5. I am also to request that the Bill and Statement may be published in the *Bombay Government Gazette* in English and in such other languages as the Governor in Council may deem proper, and that the dates of such publication may be communicated in your reply.

"6. The reply to this letter should be sent in by the 1st January 1918."

Resolution.—Copies of the foregoing letter from the Government of India and of its accompaniments should be forwarded to all District Judges and the Chief Judge of the Court of Small Causes, Bombay, for opinion. The District Judges in Sind should be requested to submit their reports through the Judicial Commissioner of Sind, and those in the Presidency proper and the Chief Judge of the Court of Small Causes, Bombay, to submit theirs through the High Court. The Honourable the Chief Justice and Judges and the Court of the Judicial Commissioner should be requested, when forwarding the reports, to favour Government with their opinions on the Bill, and the Judicial Commissioner should also be asked to submit his reply through the Commissioner in Sind. Copies of the letter and of its accompaniments should also be forwarded to the Commissioner in Sind and the

Commissioners, N. D., C. D. and S. D., and they should be requested to furnish Government with reports after consulting the Collectors in Sind and in the Northern, Central and Southern Divisions, respectively, and such non-official gentlemen as they may think fit to address.

2. The Chamber of Commerce, Bombay, the Indian Merchants' Chamber and Bureau, Bombay, and the Bombay Presidency Trades Association, and all Non-official Members of the Bombay Legislative Council should also be invited to furnish Government with their opinions on the Bill.

3. The officers and non-official gentlemen and bodies whose opinions have been invited should be requested to furnish them to Government not later than the 10th December 1917.

4. The Bill with the Statement of Objects and Reasons should be forwarded to the Oriental Translater to Government for early translation into Gujarati, Marathi and Kanarese and he should be requested to forward the translations to the Manager, Government Central Press, for publication in the *Bombay Government Gazette*. The Commissioner in Sind should similarly be requested to have the Bill and the Statement published in the *Sind Official Gazette* both in English and in Sindhi. The Commissioner in Sind and the Manager of the Government Central Press should at the same time be requested to report to Government the dates on which the Bill with the Statement of Objects and Reasons and the translations are published.

A. F. KINDERSLEY,
Under Secretary to Government.

---

*Accompaniment to Government Order, Judicial Department, No. 7574, dated 20th November 1917.*

---

*A bill to give additional powers to Courts to deal in certain cases with usurious loans of money or grain.*

Whereas it is expedient to give additional powers to Courts to deal in certain cases with usurious loans of money or grain ; it is hereby enacted as follows :—

Short title, extent and commencement.

1. (*1*) This Act may be called the Usurious Loans Act, 191 .

(2) It extends to the whole of British India.

(3) The Local Government may, by notification in the local official gazette, direct that it shall come into force in the whole or any part of the province from such date as it may specify in its notification.

Reopening of transactions.

2. (1) Where, in any proceeding, *ex parte* or otherwise, for the recovery of a loan whether of money or of grain made after the commencement of this Act, or for the enforcement of any agreement or security made or taken after the commencement of this Act, in respect of any such loan made either before or after the commencement of this Act, the Court is satisfied by evidence that the return to be made over and above what was actually lent, whether the same is charged or sought to be recovered specifically by way of interest or otherwise, is excessive, and that the transaction was as between the parties thereto substantially unfair, the Court may reopen the transaction and take an account between the parties and may, notwithstanding any statement or settlement of account or any agreement purporting to close previous dealings and to create a new obligation, reopen any account already taken between them and relieve the debtor of all liability in respect of such excess, and if any such excess has been paid or returned or allowed in account, the Court may order the creditor to repay any sum which the Court considers to be repayable in respect thereof, and may set aside either wholly or in part or revise or alter any security given or agreement made in respect of any such loan, and if the creditor has parted with the security, may order him to indemnify the debtor in such manner and to such extent as the Court may deem just.

(2) (*a*) In this section "excessive" means in excess of that which the Court deems to be reasonable having regard to the risk incurred as it appeared or must be taken to have appeared to the creditor at the date of the loan and to the ordinary rate prevailing in the locality for loans of like character.

(*b*) In considering whether a return is excessive under this section the Court shall take into account any sums charged or paid for expenses, inquiries, fines, bonuses, premia, renewals or any

other charges, and if compound interest is charged, the periods at which it is calculated and the total advantage which the creditor may reasonably be taken to have expected from the transaction.

(*c*) In considering the question of risk the Court shall take into account the presence of absence of security and the value thereof, if any, the financial condition of the debtor and the result of any previous money transactions of the debtor so far as the same were known or must be taken to have been known to the creditor.

(*d*) In considering whether a transaction was substantially unfair the Court shall take into account all circumstances materially affecting the relations of the parties at the time of the loan or tending to show that the transaction was unfair, including the necessities or supposed necessities of the debtor at the time of the loan so far as the same were known or must be taken to have been known to the creditor and the rate of interest charged.

(*3*) On any application relating to the admission or amount of a proof for money lent in any insolvency proceedings, the Court may exercise the like powers as may be exercised under this section when proceedings are taken for the recovery of a money loan.

(*4*) This section shall apply to any proceeding whatever its form may be, if such proceeding is substantially one for the recovery of a loan of money or grain or for the enforcement or any agreement or security in respect of any such loan.

(*5*) Nothing in this section shall affect the rights of any *bona fide* transferee or holder for a value without notice.

(*6*) Nothing in this section shall be construed as derogating from the existing powers or jurisdiction of any Court.

---

## STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to prevent the Civil Courts being used for the purpose of enforcing harsh and unconscionable loans carrying interest at usurious rates. This subject has engaged the attention of the Government of India frequently in the past and in 1899, Sections 16 and 19 of the Indian Contract Act, 1872, were amended so as to enunciate more clearly the principle on which a contract can be avoided on the ground of undue influence.

Those amendments had the effect of conferring on the Courts in India equitable jurisdiction in cases relating to usurious contracts in which the element of undue influence is established, but where undue influence cannot be established the result has been to emphasize the rigidity of Section 2 of the Usury Law Repeal Act (XXVIII of 1855), however exorbitant the demand and however unconscionable the bargain.

Further, there has been a tendency on the part of the Courts to place upon the word "unconscionable" in Section 16 of the Indian Contract Act the technical meaning which it has acquired in English equity, and consequently to limit their own powers of interference.

Lastly the particular transaction before the Court is often merely one of a series and unless there is power to go behind it and examine antecedent agreements and attendant circumstances there is little hope of the Courts being able to come to an equitable decision.

The remedy proposed by this Bill is to empower the Court on the lines of Section 1 of the Money Lenders Act, 1900 (63 & 64 Vict. c. 51) to reopen transactions by way of money or grain loans in cases where the Court is satisfied (1) that the interest or other return is excessive and (2) that the transaction is substantially unfair, and after investigation of the circumstances, both attendant and antecedent, to revise the transaction between the parties and if necessary to reduce the amount payable to such sum as the Court, having regard to the risk and all the circumstances of the case, may decide to be reasonable. The Local Governments have been consulted and legislation in this direction has commanded almost universal approval. Provision has been made to cover the case of loans of grain as well as of money, as loans in kind are often made on very oppressive terms. As there may be urban or rural areas where the proposed law is deemed unnecessary it has been provided that the Act shall not come into force in any Province or part of a Province except by notification.

W. H. VINCENT.

*The 28th August*, 1917.

No. 1262/155 U of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 7th December 1917.

The UNDER SECRETARY TO GOVERNMENT,
JUDICIAL DEPARTMENT,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 7373, dated 20th ultimo, forwarding a copy of Government Resolution No. 7371 and of a bill to give additional powers to Courts to deal in certain cases with usurious loans of money or grain and requesting the views of this Chamber on the provisions of the said bill.

2. In reply I am to state as regards the first point raised in paragraph 2 of the above notification, that my Committee are in favour of the inclusion of the suggested provision. They would point out however that the words "or for" do not appear in line 4 of clause (2) (1). These words do appear in line 3, but are evidently not the words intended in the reference. The suggested provision might be incorporated into line 4 by the use of the words "or adjustment" and the transposition of the word "made" so that the latter half of line 3 and the first half of line 4 would read as follows:—

"or for the enforcement of any agreement or adjustment made or security taken after, &c."

3. With reference to the second point my Committee are of opinion that the provision referred to is necessary to complete the remedy which the bill is intended to effect, and should therefore be retained. It was thought necessary or advisable to insert such a provision in the English Money Lender's Act and the conditions prevailing in this country would appear to my Committee to render such a provision even more necessary in India than in England.

4. As regards the third point my Committee do not think that the suggested additional provision is necessary in view of the definition of "excessive" in clause 2 (2) (a) of the Bill. If the Court is required to take into consideration the ordinary rate of

interest prevailing in the locality for loans of like character, it is scarcely likely ever to award interest at a less rate than 12 per cent. per annum, but if by any chance the prevailing rate could be shown to be less than 12 per cent. per annum, my Committee see no reason why the Court should not award interest in proper cases at the prevailing rate. The decision on every other point is left to the discretion of the Court and my Committee feel the rate of interest to be awarded should also be left to the discretion of the Court in every case.

5. In connection with the fourth point, I am to state my Committee have no experience of loans in kind, but they see no objection to the inclusion of such loans in the provisions of the Bill. If, as stated in the statement of objects and reasons for the Bill, such loans are often made on very oppressive terms, then relief should, in the opinion of my Committee, also be granted against such transactions.

6. Finally I am to point out that in clause 2 (5) the words "Holder for a value" should read "Holder for value".—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

# APPENDIX L.

## CRIMINAL PROCEDURE CODE (AMENDMENT BILL).

No. 7506 of 1917.

JUDICIAL DEPARTMENT.

BOMBAY CASTLE, 24th/28th November 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward herewith a copy* of a Government Resolution No. 7503, dated this day, regarding the proposed amendment of the Criminal Procedure Code in respect of the powers conferred by the

*With a copy of clause 69 of the Criminal Procedure Code (Amendment) Bill and an extract from the report of the Committee appointed to revise the code relating to that clause.

Code upon Presidency Magistrates, and to request that Government may be favoured with the opinion of the Chamber of Commerce on the proposal.

2. I am also to request the favour of your reply being sent to Government not later than the 20th December 1917.—I have, &c.,

A. F. KINDERSLEY,
Under Secretary to Government.

---

Proposed amendment of the Criminal Procedure Code in respect of the powers conferred upon Presidency Magistrates.

GOVERNMENT OF BOMBAY,

JUDICIAL DEPARTMENT.

Resolution No. 7503.

BOMBAY CASTLE, 24th November 1917.

Letter from the Government of India in the Home Department, (Judicial), No. 219-C., dated the 12th November 1917 :—

"I am directed to refer to clause 89 of the Criminal Procedure Code (Amendment) Bill, which was introduced in the Indian Legislative Council on the 26th September 1917, and to the remarks of the Committee under clause 84 (as originally numbered)—*vide* Appendix B to the report annexed to the bill. In connection with the amendment of section 362 (1) of the Code, the Committee have stated that, apart from the exigencies of business in a presidency town, they see no reason why Presidency Magistrates should be entrusted with wider powers than those of ordinary first class Magistrates, and they are of opinion that the whole question of the powers of a Presidency Magistrate requires reconsideration. The Government of India would be glad to be favoured with the views of His Excellency the Governor in Council on the subject."

RESOLUTION.—Copies of the letter from the Government of India should be forwarded to the High Court, the Honourable the Advocate General, the Solicitor to Government, the Chief Presidency Magistrate, Bombay, the Commissioner of Police, Bombay,

the Municipal Corporation for the City of Bombay, the Chamber of Commerce, Bombay, the Indian Merchants' Chamber and Bureau, Bombay, and to the Bombay Vakils' Association for favour of opinion on the proposed reconsideration of the question of the powers conferred upon Presidency Magistrates by the Criminal Procedure Code.

2. The officers and bodies referred to above should be requested to furnish their opinions to Government not later than the 20th December 1917.

A. F. KINDERSLEY,
Under Secretary to Government.

---

*Copy of clause 89 of the Criminal Procedure Code (Amendment) Bill.*

89. In Section 362 of the said Code.

(1) In sub-section (1) for the words "in which a Presidency Magistrate imposes a fine exceeding two hundred rupees, or imprisonment for a term exceeding six months, he" the words "tried by a Presidency Magistrate in which an appeal lies, such Magistrate" shall be substituted.

Amendment of Section 62, Code of Criminal Procedure, 1898.

(2) In sub-section (3), after the word "sentence" the words "unless they are sentences of imprisonment ordered to run concurrently" shall be added.

(3) After sub-section (3) the following sub-section shall be added, namely :—

"(4) In cases other than those specified in sub-section (2), it shall not be necessary for a Presidency Magistrate to record the evidence or frame a charge."

---

*An extract from the report of the Committee appointed to revise the Code relating to clause 89 of the the Criminal Procedure Code (Amendment) Bill.*

*Clause 84.*—We accept the amendments proposed by the Bill, the second of which, we think, only expresses what would seem to be the existing law.

We also think that the opening words of sections 362 (1) require amendment. As the section stands, it seems to imply that a Presidency Magistrate, before he commences his enquiry, must make up his mind as to, at all events, the maximum limit of the sentence which he will impose. We think that the sub-section would read better as follows :—"In every case tried by a Presidency Magistrate in which an appeal lies, such Magistrate shall either take down the evidence of the witnesses with his own hand or ...."; compare the wording of section 264.

We are also of opinion that the whole question of the powers of Presidency Magistrates requires reconsideration, though we recognise that this is outside the scope of the present reference to us. The procedure to be adopted under this section is evidently intended to approximate to that prescribed by Chapter XXII for summary trials, but the offences to which it applies may be of a much more serious character, and apart from the exigencies of business in a Presidency Town, we can see no reason why Presidency Magistrates, who are not in most cases persons of exceptional capacity or experience, should be entrusted with any wider powers than those of ordinary first class Magistrates.

---

No. 1279/160/C of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 15th December 1917.

The UNDER SECRETARY TO GOVERNMENT,
JUDICIAL DEPARTMENT,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 7506, dated 24th ultimo, forwarding a copy of a Government Resolution No. 7503, regarding the proposed amendment of the Criminal Procedure Code and requesting the views of this Chamber thereon.

2. In reply I am to state my Committee approve the proposed amendment and have no suggestions to put forward in connection therewith.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

# APPENDIX M.

## PUBLIC WORKS DEPARTMENT RE-ORGANIZATION COMMITTEE.

No. 88—6.

P. W. D. Reorganization Committee,
Dated Camp Bombay, the 1st January 1917.

The Secretary, Chamber of Commerce,
Bombay.

Sir,—I am directed to forward herewith two copies of a Notice detailing the scope of the inquiry which is being conducted by the Public Works Department Reorganization Committee, and to say that the Committee will be grateful if arrangements can be made for a representative of the Bombay Chamber of Commerce, preferably one with experience of the Engineering and Architectural firms of Bombay, to give evidence before them on the subjects dealt with therein.

On receipt of a reply, the date and time of the examination will be intimated.—I have, etc.,

D. G. HARRIS,
Secretary.

### NOTICE.

The Committee appointed to inquire into the organization, methods and procedure of the Buildings and Roads Branch of the Public Works Department will commence their inquiry at Bombay on January 1st, 1917.

Their inquiry will be conducted in accordance with the following itinerary :—

| | | | |
|---|---|---|---|
| Bombay | .. | .. | January 1st to January 17th. |
| Poona | .. | .. | January 18th. |
| Nagpur | .. | .. | January 20th to January 29th. |
| Calcutta | .. | .. | January 30th to February 13th. |
| Madras | .. | .. | February 15th to March 2nd. |
| Rangoon | .. | .. | March 6th to March 17th. |
| Bankipur | .. | .. | March 21st to March 29th. |

| | | |
|---|---|---|
| Allahabad | .. .. | March 29th to April 6th. |
| Roorkee | .. .. | April 7th. |
| Lahore | .. .. | April 8th to April 13th. |

The terms of reference are as follows:—

"To inquire into and report generally upon the organization and the system of administration of the Buildings and Roads Branch of the Public Works Department, and to make such suggestions for change as the circumstances seem to justify. Among the particular points which the Committee should inquire into are the following:—

(*i*) whether the methods at present adopted for the execution of Civil Works are economical and suitable for the purpose for which they were devised;

(*ii*) whether under the existing system private enterprise is sufficiently encouraged, and whether it is possible and desirable to entrust the construction and upkeep of certain classes of public works to agency other than departmental, and, if so, upon what lines such change should be effected;

(*iii*) whether any changes recommended by the Committee necessitate any modification of the organization of the staff of the Public Works Department, and, if so, what;

(*iv*) whether the Public Works Department meets the needs of other Departments of the Administration, and whether the relations *inter se* of the various sub-divisions of the Buildings and Roads Branch, Sanitary, Architectural, Electrical and Civil Engineering, are satisfactory;

(*v*) whether further decentralization within the Public Works Department itself is desirable, and, if so, to what extent and in what directions;

(*vi*) whether the Public Works Department Code which regulates the execution and maintenance of Civil Works is unduly restrictive, and, if so, in what direction change is desirable;

(*vii*) whether the system of education in Government Engineering Colleges is organized on a sufficiently broad basis to meet the needs of private agency as well as of Government, whether it attracts suitable candidates,

and the standard of instruction is sufficiently advanced to provide fully qualified civil engineers for employment by Government, local bodies, and private engineering and contracting firms, and, if not, in what directions and to what extent improvement is required;

(*viii*) whether adequate provision is made for the practical training on works of students who have received their scientific education in English or Indian Colleges."

The Committee accordingly invite all persons, associations, public bodies and private engineering and contracting firms, who desire to give written evidence, to send the same to the address of the Secretary, Public Works Reorganization Committee, Camp, India, at least a fortnight before the date of the Committee's arrival in the province to which the evidence relates, together with a Memorandum stating the qualifications of the writer.

---

('TIMES OF INDIA,' January 12th, 1917.)

## P. W. D. COMMITTEE.

Five witnesses were examined by the Public Works Department, Reorganization Committee, at their third sitting at the Bombay Secretariat on Thursday. Mr. C. J. Hansoti, Superintending Engineer, N. D., considered the present method of execution of civil works economical and suitable on the whole. There was scope for further encouragement of private enterprise by the more general adoption of the system of work by contract in preference to that by departmental agency wherever possible. He urged that the proportion of Indian engineers in the P. W. D. should be 60 per cent. of the total strength. Mr. F. St. J. Gebbie, Chief Engineer in Sind, was also satisfied with the present methods of carrying out civil works in Sind. Mr. Gill of Messrs. Richardson and Cruddas, who represented the Bombay Chamber of Commerce, was of opinion that the chief direction in which private engineering enterprise could be encouraged was by relaxation of the present rules relating to the local purchase of engineering stores and material.

* * * * *

### PRIVATE ENTERPRISE.

Mr. Gill of Messrs. Richardson and Cruddas said: Speaking as representing the Bombay Chamber of Commerce and from my own experience as a manufacturing engineer in this country, I consider

that the working of the P. W. D. is on the whole satisfactory and that while there are directions in which private enterprise can and should be encouraged, no drastic changes are necessary. As regards earthwork building and masonry work, I think that generally speaking the present system of doing such work departmentally or through petty contractors under close departmental supervision is probably the best and most economical under the conditions which obtain at any rate on this side of India. With few exceptions these works are not of such a magnitude as to be worth the attention of the large contractor with his expensive plant and machinery. The methods of the ordinary Indian building contractor are, no doubt, capable of much improvement, especially in a city like Bombay, but, where low cost rather than expeditious construction is the first consideration, existing methods are not so easily beaten as may appear at first sight. In the case of iron and steel work the manufacture of this requires a work equipped with suitable plant and machinery and such engineering works are in the main already run by private enterprise. In some cases the erection of the finished iron or steel work at site is done departmentally and in others by the manufacturer or another contractor as circumstances may appear to dictate and I do not think this can be much improved upon. The chief direction in which private engineering enterprise can be encouraged is by relaxation of the present rules relating to the local purchase of engineering stores and materials and considering the importance of having in this country ample stocks of those things as well as a flourishing engineering industry, not only to meet the pressing military requirements in times like the present when shipping facilities are becoming more and more restricted, but also in times of peace for the development of the vast agricultural and mineral wealth of the country. I submit that any measures having these objects in view merit the serious attention of Government. This, however, and the safeguards necessary in order to protect British Imperial interest are perhaps matters which more strictly come within the scope of the Indian Industrial Commission now sitting.

I have little or no direct knowledge, the witness continued, as to the system of education in the Government Engineering Colleges of this country, and am, therefore, not able to offer intelligent

criticism on their curriculum and methods. It cannot be too strongly emphasised, however, that book learning is only a part, and perhaps, I should add, only a small part of what goes to make a capable engineer. Engineering, much as it depends on correct theoretical knowledge is not by any means the exact science which many suppose, and it is only in the hard school of practical training and experience that the necessary confidence and judgment can be acquired to successfully apply theoretical knowledge. There are also other qualities such as initiative ability to accept responsibility, leadership, etc., and I fear that my experience with the product of the Government Engineering College, limited though it is, is such that judged by these standards the result with few exceptions is disappointing. In course of time as engineering becomes a larger and more flourishing indigenous industry the present prejudice amongst certain classes against manual work and false notions as to the indignity of labour may disappear, but for the present this places a serious disability on indigenous talent.

## APPENDIX N-1.

## TARIFF REVISION.

No. 1547-D.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

### NOTIFICATION.

CUSTOMS DUTIES.

DELHI, the 15th December 1917.

In exercise of the powers conferred by section 3 of the Indian Tariff Act, 1894 (VIII of 1894), as subsequently amended, and in supersession of the Notification of the Government of India in the Department of Commerce and Industry, No. 280-C. D., dated the 16th December 1916, the Governor General in Council is pleased to fix, with effect from the 1st January 1918, for the articles specified in column 2 of the schedule hereto annexed, the tariff values stated in column 4 of the said schedule.

A. H. LEY,
Secretary to the Government of India.

## SCHEDULE II.—IMPORT TARIFF.

| No. | Names of Articles. | Per | Tariff Valuation. Rs. a. | Duty. |
|---|---|---|---|---|
| | **I.—Food, Drink and Tobacco—** | | | |
| | **FISH.** | | | |
| 1 | FISH, SALTED, wet or dry. | Indian md. of 82⅔ lbs. *avoirdupois* weight. | ..... | Such rate or rates of duty not exceeding twelve annas as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time prescribe. |
| 2 | FISHMAWS, including singaffy and sozille, and sharkfins. | ..... | *Ad valorem* | 7½ per cent. |
| 3 | FISH, including salted fish (see No. 1). | ..... | ,, | 7½ ,, ,, |
| | **FRUITS AND VEGETABLES.** | | | |
| 4 | FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved— | | | |
| | Almonds without shell | cwt. | 67 0 | 7½ per cent. |
| | ,, in the shell | ,, | 24 0 | 7½ ,, |
| | ,, (kagazi)— | | | |
| | Persian | ,, | 86 0 | 7½ ,, |
| | European | ,, | 45 0 | 7½ ,, |
| | Cashew or cajoe kernels. | ,, | 16 0 | 7½ ,, |
| | Cocoanuts, Straits | thousand. | 75 0 | 7½ ,, |
| | ,, other | ,, | 54 0 | 7½ ,, |
| | ,, kernel (Khopra). | cwt. | 15 0 | 7½ ,, |
| | Currants | ,, | 30 0 | 7½ ,, |
| | Dates, dry, in bags | ,, | 9 0 | 7½ ,, |
| | ,, wet ,, baskets and bundles. | ,, | 6 0 | 7½ ,, |
| | ,, wet, in pots, boxes, tins, and crates. | ,, | 10 0 | 7½ ,, |
| | Figs, Persian, dried | ,, | 22 0 | 7½ ,, |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **1.—Food, Drink and Tobacco—*contd.*** | | Rs. a. | |
| | FRUITS AND VEGETABLES—*contd.* | | | |
| | Fruits and Vegetables, all sorts, &c.—*contd.* | | | |
| | Garlic ... ... ... | cwt. | 7 0 | 7½ per cent |
| | Pistachio nuts ... ... | ,, | 60 0 | 7½ ,, |
| | Prunes, Bussora (alu-Bokhara). | ..... | *Ad valorem* | 7½ ,, |
| | Raisins, black ... ... | ..... | ,, | 7½ ,, |
| | ,, kishmish, Persian Gulf. | ..... | ,, | 7½ ,, |
| | ,, Munukka ... | cwt. | 20 0 | 7½ ,, |
| | ,, other sorts ... | ..... | *Ad valorem* | 7½ ,, |
| | Walnuts, all descriptions. | ..... | ,, | 7½ ,, |
| | All other sorts of fruits and vegetables, fresh, dried, salted or preserved. | ... ... | ,, | 7½ ,, |
| | GRAIN, PULSE AND FLOUR. | | | |
| 5 | GRAIN AND PULSE, all sorts, including broken grain and pulse, but excluding flour (see No. 6). | ..... | *Ad valorem* | 7½ per cent |
| 6 | FLOUR ... ... ... | ..... | ,, | 7½ ,, |
| | LIQUORS. | | | Rs. a. p. |
| 7 | ALE, Beer, and Porter ... | Imperial gallon or 6 quart bottles. | ..... | 0 4 6 |
| 8 | CIDER and other fermented liquors. | ,, | ..... | 0 4 6 |
| 9 | LIQUEURS, Cordials, Mixtures and other preparations containing spirit— | | | |
| | (*a*) Entered in such a manner as to indicate that the strength is not to be tested. | ,, | ..... | 14 10 0 |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | 1.—**Food, Drink and Tobacco**—*contd.* | | Rs. a. | Rs. a. p. |
| | LIQUORS—*contd.* | | | |
| | (*b*) If tested ... | Imperial gallon or 6 quart bottles of the strength of London proof. | ..... | 11 4 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof. |
| 10 | PERFUMED SPIRITS ... | Imperial gallon or 6 quart bottles. | ... ... | Rs. a. p. 18 12 0 |
| 11 | SPIRIT, which has been rendered effectually and permanently unfit for human consumption. | ..... | *Ad valorem* | 7½ per cent. |
| 12 | All other sorts of SPIRITS. | Imperial gallon or 6 quart bottles of the strength of London proof. | ..... | Rs. a. p. 11 4 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof. |
| 13 | WINES— | | | Rs. a. p. |
| | Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit. | ,, | ..... | 4 6 0 |
| | All other sorts of wines not containing more than 42 per cent. of proof spirit. | ,, | ..... | 1 12 0 |
| | Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to "All other sorts of spirit." | | | |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. Rs. a. | Duty. |
|---|---|---|---|---|
| | **I.—Food, Drink and Tobacco—*contd.*** | | | |
| | PROVISIONS AND OILMAN'S STORES. | | | |
| 14 | VINEGAR, in casks ... | ..... | *Ad valorem.* | 2½ per cent. |
| 15 | PROVISIONS, OILMAN'S STORES, AND GROCERIES, all sorts, excluding Vinegar, in casks (see No. 14)— | | | |
| | Bacon ... ... ... | ..... | *Ad valorem.* | 7½ per cent. |
| | Beef and Pork ... | ..... | " | 7½ " |
| | Beche de mer ... | ..... | " | 7½ " |
| | Butter ... ... ... | lb. | 2 0 | 7½ " |
| | Cassava, Tapioca or Sago. | cwt. | 14 0 | 7½ " |
| | Cheese ... ... ... | ..... | *Ad valorem.* | 7½ " |
| | China preserves in syrup. | box of six large or twelve small jars. | 7 0 | 7½ " |
| | China preserves, dry, candied. | lb. | 0 6 | 7½ " |
| | Coccum ... ... | cwt. | 8 0 | 7½ " |
| | Ghi ... ... ... | " | 100 0 | 7½ " |
| | Margarine ... ... | ..... | *Ad valorem.* | 7½ " |
| | Vinegar not in casks— | | | |
| | Persian ... ... | ..... | " | 7½ " |
| | Indian ... ... | ... | " | 7½ " |
| | All other sorts of provisions, oilman's stores and groceries. | ..... | " | 7½ " |
| | SPICES. | | | |
| 16 | SPICES, all sorts— | | | |
| | Betelnuts, raw, whole, split or sliced, from Goa. | cwt. | 11 8 | 7½ per cent. |
| | Betelnuts, raw, whole, split or sliced, from Straits. | " | 10 0 | 7½ " |
| | Betelnuts, boiled ... | " | 20 0 | 7½ " |
| | " whole, from Ceylon. | " | 12 8 | 7½ " |
| | " raw, split (sun-dried) from Ceylon | " | 30 0 | 7½ " |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **I.—Food, Drink and Tobacco**—*contd.* | | Rs. a. | |
| | SPICES—*contd.* | | | |
| | Betelnuts, all other sorts. | ..... | *Ad valorem.* | 7½ per cent. |
| | Chillies, dry ... ... | cwt. | 15 0 | 7½ ,, |
| | Cloves ... ... | ,, | 46 0 | 7½ ,, |
| | ,, exhausted ... | ,, | 14 0 | 7½ ,, |
| | ,, stems and heads. | ,, | 6 0 | 7½ ,, |
| | ,, in seeds, narlavang. | ,, | 13 0 | 7½ ,, |
| | Ginger, dry ... ... | ,, | 21 0 | 7½ ,, |
| | Mace ... ... ... | lb. | 1 8 | 7½ ,, |
| | Nutmegs ... ... | ,, | 0 8 | 7½ ,, |
| | ,, in shell ... | ,, | 0 4 | 7½ ,, |
| | Pepper, black ... | cwt. | 46 0 | 7½ ,, |
| | ,, white ... | ,, | 60 0 | 7½ ,, |
| | All other sorts of spices | ..... | *Ad valorem* | 7½ ,, |
| | SUGAR. | | | |
| 17 | CONFECTIONERY ... ... | ..... | *Ad valorem.* | 7½ per cent. |
| 18 | SUGAR, all sorts, including Molasses and Saccharine produce of all sorts, but excluding confectionery (see No. 17). | | | |
| | Sugar, crystallised, beet. | cwt. | 18 8 | 10 ,, |
| | Sugar, crystallised, and soft, refined in China. | ,, | 19 8 | 10 ,, |
| | Sugar, crystallised, and soft, from Egypt. | ,, | 16 0 | 10 ,, |
| | All other sorts of Sugar— | | | |
| | Sugar, crystallised, and soft, from Java or Japan, 23 Dutch standard and above. | ,, | 17 8 | 10 ,, |
| | Sugar, crystallised, and soft, from Java or Japan, 16 to 22 Dutch standard. | ,, | 15 12 | 10 ,, |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | I.—**Food, Drink and Tobacco**—*contd.* | | Rs. a. | |
| | SUGAR—*contd.* | | | |
| | Sugar, crystallised, and soft, from Java or Japan, 15 Dutch standard and under. | cwt. | 13 12 | 10 per cent. |
| | Sugar, crystallised, and soft, from Mauritius, equal to 16 Dutch standard and over. | " | 17 4 | 10 " |
| | Molasses from Java ... | " | 2 8 | 10 " |
| | " " other countries. | " | 2 8 | 10 " |
| | Sugar, all other sorts, including saccharine produce of all kinds. | ..... | *Ad valorem.* | 10 " |
| | TEA. | | | |
| 19 | TEA— | | | |
| | Tea, black ... ... ... | lb. | 0 12 | $7\frac{1}{2}$ per cent. |
| | " green ... ... | " | 0 11 | $7\frac{1}{2}$ " |
| | OTHER FOOD AND DRINK. | | | |
| 20 | COFFEE ... ... ... | cwt. | 35 0 | $2\frac{1}{2}$ per cent. |
| 21 | HOPS ... ... ... | ..... | ..... | Free. |
| 22 | SALT ... ... ... | Indian maund of 82⅔ lbs. avoirdupois weight. | ..... | The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place. |
| 23 | SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor General in Council. | ..... | ..... | Free |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **I.—Food, Drink and Tobacco—*concld.*** | | Rs. a. | |
| | OTHER FOOD AND DRINK—*contd.* | | | |
| | for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor-General in Council for use in curing fish in those provinces. | | | |
| 24 | ALL OTHER SORTS OF FOOD AND DRINK not otherwise specified. | ..... | *Ad valorem.* | 7½ per cent. |
| | TOBACCO. | | | Rs. a. |
| 25 | TOBACCO, unmanufactured. | lb. | ..... | 1 0 |
| 26 | CIGARS AND CIGARETTES. | ..... | *Ad valorem.* | 50 per cent. |
| 27 | All other sorts of TOBACCO manufactured. | lb. | ..... | Rs. a. 1 8 |
| | **II.—Raw materials and produce and articles mainly unmanufactured—** | | | |
| | COAL, ETC. | | | |
| 28 | COAL, COKE AND PATENT FUEL. | ton | ..... | 0 8 |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **II.—Raw materials and produce and articles mainly unmanufactured—*contd.*** | | Rs. a. | |
| | GUMS, RESINS AND LAC. | | | |
| 29 | GUMS, RESINS, AND LAC, all sorts— | | | |
| | Copal ... ... ... | ... | *Ad valorem.* | 7½ per cent. |
| | Cutch and gambier ... | cwt. | 42 0 | 7½ ,, |
| | Gamboge ... ... | lb. | 1 12 | 7½ ,, |
| | Gum Ammoniac ... | cwt. | 25 0 | 7½ ,, |
| | ,, Arabic ... ... | ,, | 23 0 | 7½ ,, |
| | ,, Bdellium ... ... | ... | *Ad valorem.* | 7½ ,, |
| | ,, Benjamin, ras ... | cwt. | 42 0 | 7½ ,, |
| | ,, ,, cowrie . | ,, | 80 0 | 7½ ,, |
| | ,, Bysabol (coarse myrrh). | ,, | 36 0 | 7½ ,, |
| | ,, Olibanum or frankincense. | ,, | 12 0 | 7½ ,, |
| | ,, Persian (false) ... | ,, | 11 0 | 7½ ,, |
| | Myrrh ... ... ... | ,, | 40 0 | 7½ ,, |
| | Rosin ... ... ... | ,, | 20 0 | 7½ ,, |
| | All other sorts of gums, gum-resins and articles made of gum or gum resin. | ... | *Ad valorem.* | 7½ ,, |
| | HIDES AND SKINS, RAW. | | | |
| 30 | HIDES AND SKINS, raw or salted. | ... | ... | Free. |
| | METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE. | | | |
| 31 | IRON OR STEEL, old ... | cwt. | 3 0 | 2½ per cent. |
| 32 | METALLIC ORES, all sorts. | ... | *Ad valorem.* | 7½ ,, |
| | OILS. | | | Rs. a. p. |
| 33 | PETROLEUM, including also naphtha and the liquids commonly known by the names of | Imperial gallon. | ... | 0 1 6 |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **II.—Raw materials and produce and articles mainly unmanufactured**—*contd.* | | Rs. a. | |
| | OILS—*contd* | | | |
| | rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum, but excluding the following classes of petroleum— | | | |
| | Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre, or for lubricating purposes. | ... | *Ad valorem.* | 7½ per cent. |
| | Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose. | ... | *Ad valorem.* | 7½ |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **II.—Raw materials and produce and articles mainly unmanufactured—*contd.*** | | Rs. a. | |
| | OILS—*contd.* | | | |
| 34 | All other sorts of animal, essential, mineral, and vegetable non-essential oils— | | | |
| | Coconut oil ... ... | cwt. | 26 0 | 7½ per cent. |
| | All other sorts of oil ... | ... | *Ad valorem.* | 7½ ,, |
| | SEEDS. | | | |
| 35 | OIL-SEEDS imported into British India by sea from the territories of any Native Prince or Chief in India. | ... | ... | Free. |
| 36 | SEEDS, all sorts, excluding oil-seeds specified in No. 35. | ... | *Ad valorem.* | 7½ per cent. |
| | TALLOW, STEARINE AND WAX. | | | |
| 37 | TALLOW AND STEARINE, including grease and animal fat, and WAX of all sorts, not otherwise specified. | ... | *Ad valorem.* | 7½ ,, |
| | TEXTILE MATERIALS. | | | |
| 38 | COTTON, raw ... ... | ... | ... | Free. |
| 39 | WOOL, raw... ... ... | ... | ... | ,, |
| 40 | TEXTILE MATERIALS, the following:— | | | |
| | Silk including cocoons:— | | | |
| | Bokhara ... ... ... | lb. | 7 0 | 7½ per cent. |
| | Floss ... ... ... | ... | *Ad valorem.* | 7½ ,, |
| | Raw silk—Yellow Shanghai, including re-reeled. | lb. | 6 0 | 7½ ,, |

## SCHEDULE 11.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **11.—Raw materials and produce and articles mainly unmanufactured—*contd.*** | | Rs. a. | |
| | TEXTILE MATERIALS —*contd.* | | | |
| | Raw silk—Yellow from Indo-China, and places in China, other than Shanghai, including re-reeled. | lb. | 6 0 | 7½ per cent. |
| | Mathow ... ... ... | ,, | 4 0 | 7½ ,, |
| | Panjam ... ... ... | ,, | 3 4 | 7½ ,, |
| | Persian ... ... ... | ,, | 4 8 | 7½ ,, |
| | Siam ... ... ... | ,, | 4 0 | 7½ ,, |
| | White Shanghai, Thonkoon or Duppion. | ,, | 4 0 | 7½ ,, |
| | White Shanghai, other kinds including re-reeled. | ,, | 6 8 | 7½ ,, |
| | White other kinds of China, including re-reeled. | ,, | 8 0 | 7½ ,, |
| | Waste and kachra ... | ... | *Ad valorem.* | 7½ ,, |
| | All other sorts, including cocoons. | ... | ,, | 7½ ,, |
| | Raw Flax, Hemp, Jute and all other unmanufactured textile materials not otherwise specified. | ... | ,, | 7½ ,, |
| | WOOD AND TIMBER. | | | |
| 41 | FIREWOOD ... ... ... | .... | *Ad valorem* | 2½ per cent. |
| 42 | WOOD AND TIMBER, all sorts not otherwise specified, including all sorts of ornamental wood. | ... | ,, | 7½ ,, |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **II.—Raw materials and produce and articles mainly unmanufactured—*contd.*** | | Rs. a. | |
| | MISCELLANEOUS. | | | |
| 43 | CANES AND RATTANS ... | ... | *Ad valorem.* | 7½ per cent. |
| 44 | COWRIES AND SHELLS including Tortoise-shell— | | | |
| | Chanks—large shells, for cameos. | ... | ,, | 7½ per cent. |
| | Chanks white, live ... | ... | ,, | 7½ ,, |
| | ,, ,, dead ... | ... | ,, | 7½ ,, |
| | Cowras ... ... ... | ... | ,, | 7½ ,, |
| | Cowries, bazar, common | cwt. | 4 0 | 7½ ,, |
| | ,, yellow, superior quality. | ,, | 5 0 | 7½ ,, |
| | ,, Maldive ... ... | ,, | 7 0 | 7½ ,, |
| | ,, Sankhli ... ... | ,, | 110 0 | 7½ ,, |
| | Mother-of-pearl, nacre... | ,, | 24 0 | 7½ ,, |
| | Nakhla ... ... ... | ,, | 145 0 | 7½ ,, |
| | Tortoise-shell ... ... | lb. | 9 0 | 7½ ,, |
| | ,, nakh ... ... | ,, | 5 0 | 7½ ,, |
| | All other sorts including articles made of shell, not otherwise described. | ... | *Ad valorem.* | 7½ ,, |
| 45 | IVORY, unmanufactured— | | | |
| | Elephants' grinders ... | cwt. | 300 0 | 7½ ,, |
| | ,, tusks (other than hollows, centres, and points), each exceeding 20 lbs. in weight, and hollows, centres, and points, each weighing 10 lbs. and over. | ,, | 850 0 | 7½ ,, |
| | Elephants' tusks (other than hollows, centres, points), not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, centres, and points, each weighing less than 10 lbs. | ,, | 750 0 | 7½ ,, |
| | Elephants' tusks, each less than 10 lbs. (other than hollows, centres, and points). | ,, | 450 0 | 7½ ,, |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | | | Rs. a. | |
| | **II.—Raw materials and produce and articles mainly unmanufactured**—*concld.* | | | |
| | MISCELLANEOUS—*contd.* | | | |
| | Sea-cow or moye teeth, each not less than 4 lb. | cwt. | 200 0 | 7½ per cent. |
| | Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb. | " | 170 0 | 7½ " |
| | Sea-cow or moye teeth, each less than 3 lb. | " | 120 0 | 7½ " |
| | All other sorts unmanufactured not otherwise specified. | ..... | *Ad valorem* | 7½ " |
| 46 | MANURES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of soda, muriate of potash, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide, and mineral superphosphates.* | ..... | ..... | Free. |
| 47 | PRECIOUS STONES AND PEARLS, unset† | ..... | *Ad valorem* | 7½ per cent. |
| 48 | PULP OF WOOD, RAGS and other paper-making materials. | ..... | ..... | Free. |
| 49 | ALL OTHER RAW MATERIALS, and produce and articles mainly unmanufactured, not otherwise specified. | ..... | *Ad valorem* | 7½ per cent. |

* Under the Government of India Notification No. 230-C. D., dated the 23rd December 1916, sulphate of ammonia and mineral phosphates have been exempted from payment of duty.

† Pearls, unset and unset precious stones imported uncut have been exempted from payment of duty by Government of India Notifications No. 2102 W., dated the 30th March 1916, and No. 2955-2W, dated the 2nd September 1916, respectively.

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured—** | | Rs. a. | |
| | **APPAREL.** | | | |
| 50 | APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty (No. 51) and silver thread (No. 90). | ..... | *Ad valorem* | 7½ per cent. |
| 51 | UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use. | ..... | ..... | Free. |
| | **ARMS, AMMUNITION AND MILITARY STORES.** | | | |
| 52 | Subject to the exemptions specified in No. 55, ARMS, AMMUNITION AND MILITARY STORES, that is to say— | | | |
| | (1) Firearms other than pistols, including gas and air-guns and rifles. | each. | ..... | Rs. a. 50 0 |
| | (2) Barrels for the same, whether single or double. | ,, | ..... | 30 0 |
| | (3) Pistols ... ... | ,, | ..... | 25 0 |
| | (4) Barrels for the same, whether single or double. | ,, | ..... | 10 0 |
| | (5) Main springs and magazine springs for firearms, including gas guns and rifles. | ,, | ..... | 8 0 |
| | (6) Gun stocks and breech blocks. | ,, | ..... | 5 0 |

or 20 per cent. *ad valorem* whichever is higher.

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | ARMS, AMMUNITION AND MILITARY STORES—*contd.* | | | Rs. a. |
| | (7) Revolver cylinders, for each cartridge they will carry. | each | ..... | 2 8 |
| | (8) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks (for muzzle-loading arms). | ,, | ..... | 1 8 |
| | (9) Machines for making, loading, or closing cartridges for rifled arms. | ,, | ..... | 10 0 |
| | (10) Machines for capping cartridges for rifled arms. | ,, | ..... | 2 8 |
| | *Proviso 1.*—No duty in excess of 20 per cent. *ad valorem* shall be levied upon any of the articles specified in items Nos. 1 to 10 of this entry when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same. | | | |
| | *Proviso 2.*—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under items Nos. 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the | | | |

Or 20 per cent. *ad valorem* whichever is higher.

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | ARMS, AMMUNITION AND MILITARY STORES—*contd.* | | | |
| | importer may apply to the Collector of Customs for refund or remission (as the case may be) of so much of the duty thereon as is in excess of 20 per cent. *ad valorem*; and if such Collector is satisfied as to the identity of the articles and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly. | | | |
| 53 | GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes. | ..... | *Ad valorem.* | 20 per cent. |
| 54 | Subject to the exemptions specified in No. 55, all ARTICLES other than those specified in entry No. 53 which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act (excluding springs used for air-guns which are dutiable as hardware, under No. 68), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any | ..... | „ „ | 20 „ „ |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | ARMS, AMMUNITION AND MILITARY STORES—*contd.* | | | |
| | articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be "ammunition" or "military stores" for the purposes of this Act. | | | |
| 55 | The following classes of ARMS, AMMUNITION AND MILITARY STORES:— | ..... | ..... | Free. |
| | (*a*) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 52 when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm; | | | |
| | (*b*) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform; | | | |
| | (*c*) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's regular forces, or a commissioned officer of a volunteer corps, or certi- | | | |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | ARMS, AMMUNITION AND MILITARY STORES—*contd.* | | | |
| | fied by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purpose of his equipment ; | | | |
| | (*d*) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge ; | | | |
| | (*e*) Swords forming part of the equipment of Indian commissioned officers of His Majesty's army ; | | | |
| | (*f*) Swords for presentation as army or volunteer prizes ; | | | |
| | (*g*) Arms, ammunition, and military stores imported with the | | | |

SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | ARMS, AMMUNITION AND MILITARY STORES—*contd.* | | | |
| | sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial Service; | | | |
| | (*b*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men. | | | |
| 56 | EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuse. | ... | *Ad valorem.* | 7½ per cent. |
| | CARRIAGES AND CARTS. | | | |
| 57 | CARRIAGES AND CARTS including motor-cars, motor cycles and motor-wagons, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheel barrows, and all other sorts of conveyances and component parts thereof. | ... | *Ad valorem.* | 7½ per cent. |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | CHEMICALS, DRUGS AND MEDICINES. | | | |
| 58 | ANTI-PLAGUE SERUM ... | ... | ... | Free.[c] |
| 59 | COPPERAS, green ... ... | ... | *Ad valorem.* | 2½ per cent. |
| 60 | OPIUM and its alkaloids... | Seer of 80 tolas. | ... | Rs. a.<br>24 0 |
| 61 | QUININE and other alkaloids of cinchona. | ... | ... | Free. |
| 62 | CHEMICALS, DRUGS AND MEDICINES, all sorts, not otherwise specified— | | | |
| | Acid, sulphuric .. ... | ... | *Ad valorem.* | 7½ per cent. |
| | Alkali, Indian (sajji-khar). | cwt. | Rs. as.<br>6 8 | 7½ „ |
| | Alum ... ... ... | „ | 18 0 | 7½ „ |
| | Arsenic (China mansil). | „ | 22 0 | 7½ „ |
| | „ other sorts ... | ... | *Ad valorem.* | 7½ „ |
| | Sal ammoniac ... ... | ... | „ | 7½ „ |
| | Soda ash ... ... | cwt. | 6 0 | 7½ „ |
| | Soda bicarbonate ... | „ | 7 8 | 7½ „ |
| | Sulphate of copper ... | „ | 42 0 | 7½ „ |
| | Sulphur (brimstone), flour ... | „ | 11 0 | 7½ „ |
| | „ „ roll ... | „ | 11 0 | 7½ „ |
| | „ „ rough... | ... | *Ad valorem.* | 7½ „ |
| | All other sorts of chemical products and preparations not otherwise specified. | ... | „ | 7½ „ |
| | Aloes, black ... ... | ... | „ | 7½ „ |
| | „ Socotra... ... | ... | „ | 7½ „ |
| | Aloe-wood ... ... | ... | „ | 7½ „ |
| | Asafœtida (hing) ... | cwt. | 125 0 | 7½ „ |
| | „ coarse (hingra). | „ | 37 0 | 7½ „ |
| | Atary, Persian ... | ... | *Ad valorem.* | 7½ „ |
| | Banslochan (bamboo camphor). | lb. | 0 9 | 7½ „ |
| | Brimstone (amalsara)... | ... | *Ad valorem.* | 7½ „ |
| | Calumba root ... ... | cwt. | 12 0 | 7½ „ |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | | |
| | CHEMICALS, DRUGS AND MEDICINES—*contd.* | | | |
| | Camphor, refined, other than powder. | lb. | 3 0 | 7½ per cent. |
| | Camphor, in powder ... | ... | *Ad valorem.* | 7½ " |
| | Cassia lignea ... ... | cwt. | 26 0 | 7½ " |
| | China root (chobchini), rough. | " | 12 0 | 7½ " |
| | China root (chobchini), scraped. | " | 35 0 | 7½ " |
| | Cocaine ... ... ... | ... | *Ad valorem.* | 7½ " |
| | Cubebs ... ... ... | cwt. | 100 0 | 7½ " |
| | Galangal, China ... | " | 15 0 | 7½ " |
| | Pellitory (akalkára) ... | ... | *Ad valorem.* | 7½ " |
| | Peppermint, crystals ... | ... | " | 7½ " |
| | Salep ... ... ... | cwt. | 250 0 | 7½ " |
| | Senna leaves ... ... | ... | *Ad valorem.* | 7½ " |
| | Storax, liquid (rose mellos or salaras). | cwt. | 124 0 | 7½ " |
| | All other sorts of drugs, medicines and narcotics. | ... | *Ad valorem.* | 7½ " |
| | CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS. | | | |
| 63 | The following AGRICULTURAL IMPLEMENTS, when constructed so that they can be worked by manual or animal power, namely, winnowers, threshers, mowing and reaping machines, elevators, seed-crushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders and rakes. | ... | ... | Free. |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.* | | | |
| 64 | CLOCKS AND WATCHES, and parts thereof. | ... | *Ad valorem* | 7½ per cent. |
| 65 | CUTLERY ... ... ... | ... | ,, | 7½ ,, |
| 66 | The following DAIRY APPLIANCES, when constructed so that they can be worked by manual or animal power, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers. | ... | ... | Free. |
| 67 | ELECTROPLATED WARE ... | ... | *Ad valorem* | 7½ per cent. |
| 68 | HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified. | ... | ,, | 7½ ,, |
| 69 | INSTRUMENTS, APPARATUS, AND APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling. | ... | ... | Free. |
| 70 | TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof, imported by or under the orders of a railway company. | ... | *Ad valorem* | 2½ per cent. |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENT—*contd.* | | | |
| 71 | WATER-LIFTS, SUGAR MILLS, OIL PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power. | ... | ... | Free. |
| 72 | All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES, and parts thereof not otherwise specified. | ... | *Ad valorem.* | 7½ per cent. |
| | DYES AND COLOURS. | | Rs. a. | |
| 73 | DYEING AND TANNING SUBSTANCES, all sorts, and PAINTS AND COLOURS and painters' materials, all sorts— | | | |
| | Alizarine dye, dry, 40 per cent. | lb. | 26 0 | 7½ per cent. |
| | Alizarine dye, dry, 30 per cent. | " | 30 0 | 7½ " |
| | Alizarine dye, dry, 60 per cent. | " | 35 0 | 7½ " |
| | Alizarine dye, dry, 70 per cent. | " | 39 0 | 7½ " |
| | Alizarine dye, dry, 80 per cent. | " | 42 0 | 7½ " |
| | Alizarine dye, dry, 100 per cent. | " | 45 0 | 7½ " |
| | Alizarine dye, moist, 40 per cent. | " | 4 0 | 7½ " |
| | Alizarine dye, moist, 16 per cent. | " | 8 0 | 7½ " |
| | Alizarine dye, moist, 20 per cent. | " | 10 0 | 7½ " |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured—*contd.*** | | Rs. a. | |
| | DYES AND COLOURS—*contd.* | | | |
| | Aniline dye, moist ... | lb. | 3 8 | 7½ per cent. |
| | „ „ dry ... | „ | 5 8 | 7½ „ |
| | „ salts ... ... | ... | *Ad valorem* | 7½ „ |
| | Avar bark ... ... | cwt. | 5 0 | 7½ „ |
| | Buzgand (gulpista) ... | ... | *Ad valorem* | 7½ „ |
| | Cochineal ... ... | lb. | 1 12 | 7½ „ |
| | Gallnuts (myrabolams) .. | ... | *Ad valorem* | 7½ „ |
| | „ Persian ... | cwt. | 100 0 | 7½ „ |
| | Madder or manjit ... | ... | *Ad valorem* | 7½ „ |
| | Orchilla weed ... ... | ... | „ | 7½ „ |
| | Sappan wood and root | ... | „ | 7½ „ |
| | Turmeric ... ... | ... | „ | 7½ „ |
| | All other sorts of dyeing and tanning materials. | ... | „ | 7½ „ |
| | Lead, red, dry ... ... | cwt. | 45 0 | 7½ „ |
| | „ white, dry ... | „ | 45 0 | 7½ „ |
| | Ochre, other than European, all colours. | „ | 1 8 | 7½ „ |
| | Paints, composition ... | ... | *Ad valorem* | 7½ „ |
| | „ patent driers ... | ... | „ | 7½ „ |
| | Turpentine ... ... | Imperial gallon. | 4 8 | 7½ „ |
| | Verdigris ... ... | ... | *Ad valorem* | 7½ „ |
| | Vermilion, Canton ... | box of 90 bundles. | 345 0 | 7½ „ |
| | Zinc, white, dry ... | ... | *Ad valorem* | 7½ „ |
| | All other sorts of paints, colours and painters' materials not otherwise specified, including glue and putty. | ... | „ | 7½ „ |
| | FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD. | | | |
| 74 | FURNITURE, CABINETWARE, and all manufactures of wood not otherwise specified. | ... | *Ad valorem* | 7½ per cent. |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | GLASSWARE AND EARTHENWARE. | | | |
| 75 | GLASS AND GLASSWARE, all sorts, Chinese and Japanese ware, lacquered ware, earthenware, China and porcelain. | ... | *Ad valorem* | 7½ per cent. |
| | HIDES, SKINS AND LEATHER. | | | |
| 76 | HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified. | ... | *Ad valorem* | 7½ per cent. |
| | MACHINERY. | | | |
| 77 | MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam rollers, fire engines and other machines in which the prime-mover is not separable from the operative parts. | ... | *Ad valorem* | 2½ per cent. |
| | MACHINERY (and component parts thereof) meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which, | ... | " | 2½ per cent. |

## SCHEDULE II—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured—*contd.*** | | Rs. a. | |
| | MACHINERY—*contd.* | | | |
| | before being brought into use, require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery.<br>Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose.<br>*Note.*—This entry includes machinery and component parts thereof made of substances other than metal, but excludes the articles exempted under Nos. 78, 79 and 80. | | | |
| 78. | MACHINERY AND COMPONENT parts thereof as defined in No. 77 imported by the owner of a cotton spinning or weaving mill and proved to | ... | ... | Free |

## SCHEDULE II—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | MACHINERY—*concld.* | | | |
| | the satisfaction of the Collector of Customs to be intended for use in a cotton spinning or weaving mill. | | | |
| 79 | The *following* ARTICLES USED IN THE MANUFACTURE OF COTTON, namely, bobbins (warping), forks for looms, healds, heald cords, heald knitting needles, laces, lags and needles for dobbies, pickers (buffalo and others), picking bands, picking levers, picking sticks (over and under), reed pliers, reeds, shuttles (for power looms), springs for looms, strappings, and weft forks. | ... | ... | Free. |
| 80 | DRAWING-IN-FRAMES imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton. | ... | ... | Free. |
| 81 | MACHINERY and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour. | ... | *Ad valorem* | 7½ per cent. |

## SCHEDULE II—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured—*contd.*** | | Rs. a. p. | |
| | METALS., IRON AND STEEL. | | | |
| 82 | IRON— | | | |
| | ANGLE— | | | |
| | Angle, T, Best Yorkshire or Swedish and similar qualities. | ton | 800 0 | 2½ per cent. |
| | Angle, other than Best Yorkshire or Swedish and similar qualities. | ,, | 400 0 | 2½ ,, |
| | Angle, other than Best Yorkshire or Swedish and similar qualities, if galvanized, tinned, or lead coated. | ... | *Ad valorem* | 2½ ,, |
| | All other sorts ... ... | ... | ,, | 2½ ,, |
| | BAR, ROD AND CHANNEL INCLUDING CHANNEL FOR CARRIAGES— | | | |
| | Bar, Best Yorkshire and similar qualities. | ton. | 800 0 | 2½ ,, |
| | ,, Swedish and similar qualities. | ,, | 500 0 | 2½ ,, |
| | Bar, Swedish and similar qualities nail-rod, round-rod, and square under ½ inch in diameter. | ,, | 500 0 | 2½ ,, |
| | Bar, Swedish and charcoal, if galvanized, tinned, or lead coated. | ... | *Ad valorem* | 2½ ,, |
| | Bar, other kinds ... | ton | 400 0 | 2½ ,, |
| | ,, ,, ,, nail-rod, round-rod and square under ½ inch in diameter. | ,, | 450 0 | 2½ ,, |
| | Bar, other kinds if galvanized, tinned or lead coated. | ... | *Ad valorem* | 2½ ,, |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | METALS, IRON AND STEEL—*contd.* | | | |
| | IRON—*contd.* | | | |
| | Channel, including channel for carriages. | ton. | 500 0 | 2½ per cent. |
| | All other sorts ... | ... | *Ad valorem* | 2½ ,, |
| | PIG ... ... ... | ... | ,, | 2½ ,, |
| | RICE BOWLS ... ... | ... | ,, | 2½ ,, |
| 83 | IRON OR STEEL— | | | |
| | ANCHORS AND CABLES. | ... | *Ad valorem* | 2½ ,, |
| | BEAMS, JOISTS, pillars, girders, screw-piles, bridge work and other such descriptions of iron or steel imported exclusively for building purposes; including also ridging, guttering and continuous roofing. | ... | ,, | 2½ ,, |
| | BOLTS and nuts, including hook, bolts and nuts for roofing. | ... | ,, | 2½ ,, |
| | HOOPS AND STRIPS— | | | |
| | Hoops, Best Yorkshire or Swedish and similar qualities. | ton. | 900 0 | 2½ ,, |
| | Hoops, other than Best Yorkshire or Swedish, if galvanized, tinned, or lead coated. | ... | *Ad valorem* | 2½ ,, |
| | Hoops, other kinds ... | ton. | 550 0 | 2½ ,, |
| | Strips, Best Yorkshire or Swedish and similar qualities. | ,, | 900 0 | 2½ ,, |
| | Strips, if galvanized, tinned, lead coated, aluminium coated, chequered or planished. | ... | *Ad valorem* | 2½ ,, |
| | Strips, other kinds. | ton. | 500 0 | 2½ ,, |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | METALS, IRON AND STEEL—*contd.* | | | |
| | IRON OR STEEL—*contd.* | | | |
| | NAILS, RIVETS AND WASHERS, ALL SORTS— | | | |
| | Iron or steel nails, rose, wire and flat-headed. | cwt. | 25 0 | 2½ per cent. |
| | Iron or steel nails, other kinds, including galvanized, tinned or lead-coated. | ... | *Ad valorem* | 2½ ,, |
| | Rivets and Washers, iron or steel. | ... | ,, | 2½ ,, |
| | PIPES AND TUBES, and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like. | ... | ,, | 2½ ,, |
| | RAILS, CHAIRS, sleepers, bearing and fish plates, spikes (commonly known as dog spikes), switches, and crossings, other than those described in No. 94, also lever boxes, clips, and tie-bars. | ... | *Ad valorem* | 2½ ,, |
| | SHEETS AND PLATES, all sorts, excluding discs and circles which are dutiable under No. 85. | | | |
| | Sheets and plates, Best Yorkshire and similar qualities. | ton. | 1,200 0 | 2½ ,, |
| | Sheets and plates, Swedish and charcoal. | ,, | 1,000 0 | 2½ ,, |
| | Sheets and plates, Swedish and charcoal, if galvanized, tinned, or lead coated. | ... | *Ad valorem* | 2½ ,, |

## SCHEDULE H.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | METALS, IRON AND STEEL—*contd.* | | | |
| | IRON OR STEEL—*contd.* | | | |
| | Plates, other kinds, above ⅛ inch thick. | ton. | 700 0 | 2½ per cent. |
| | Sheets, other kinds, up to ⅛ inch thick. | " | 700 0 | 2½ " |
| | Sheets (other than corrugated), and plates, other kinds, if galvanized, tinned, lead coated, aluminium coated, chequered or planished. | ... | *Ad valorem* | 2½ " |
| | Sheets, corrugated, galvanized or black. | ton. | 550 0 | 2½ " |
| | WIRE, including fencing wire and wire rope, but excluding wire-netting (which is dutiable under No. 85). | ... | *Ad valorem* | 2½ " |
| 84 | STEEL— | | | |
| | ANGLE— | | | |
| | Angle, T ... ... | ton. | 400 0 | 2½ " |
| | Angle, T, if galvanized, tinned or lead coated. | ... | *Ad valorem* | 2½ " |
| | Angle, T, all other sorts. | ... | " | 2½ " |
| | BAR, ROD, AND CHANNEL, including channel for carriages— | | | |
| | Bar (other than cast steel). | ton. | 400 0 | 2½ " |
| | Bar Swedish and similar qualities. | " | 500 0 | 2½ " |
| | Bar nail-rod, round-rod, and square, other than Swedish or similar qualities, under ½ inch in diameter. | " | 450 0 | 2½ " |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured—*contd.*** | | Rs. a. | |
| | METALS, IRON AND STEEL—*contd.* | | | |
| | STEEL.—*contd.* | | | |
| | Bar galvanized, tinned, lead coated, planished or polished | ... | *Ad valorem* | 2½ per cent. |
| | Bar, all other sorts ... | ... | ,, | 2½ ,, |
| | Channel including channel for carriages. | ton | 500 0 | 2½ ,, |
| | CAST including spring, blistered and tub steel. | ... | *Ad valorem* | 2½ ,, |
| | INGOTS, BLOOMS, BILLETS AND SLABS. | ... | ,, | 2½ ,, |
| 85 | All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified— | | | |
| | *Iron* or steel cans or drums, when imported containing petroleum, which is separately assessed to duty under No. 33, namely :— | | | |
| | Iron or steel cans, tinned, other than petrol tins of two gallons capacity. | can. | 0 3½ | 7½ ,, |
| | Iron or steel cans or drums, not tinned, of two gallons capacity. | ,, | 0 2 | 7½ ,, |
| | Iron or steel drums of four gallons capacity— | | | |
| | (*a*) with faucet caps. | drum | 1 0 | 7½ ,, |
| | (*b*) ordinary ... | ,, | 0 8 | 7½ ,, |
| | Iron or steel, all other sorts, including discs or circles and wire-netting. | ... | *Ad valorem* | 7½ ,, |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **II.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | METALS, OTHER THAN IRON AND STEEL. | | | |
| 86 | CURRENT SILVER, NICKEL, BRONZE, AND COPPER COIN of the Government of India. | ... | ... | Free. |
| 87 | GOLD BULLION AND COIN. | ... | ... | Free. |
| 88 | LEAD, sheets, for tea-chests. | ... | *Ad valorem* | 2½ per cent. |
| 89 | SILVER, BULLION OR COIN, not otherwise specified* (*See* Nos. 86 and 136). | ounce | ... | Rs. a.<br>0 4 |
| 90 | SILVER PLATE, SILVER THREAD and wire, and SILVER MANUFACTURES, all sorts. | ... | *Ad valorem* | 10 per cent. |
| 91 | ALL SORTS OF METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified— | | | |
| | Brass, orsidue and leaves, European. | ... | *Ad valorem* | 7½ per cent. |
| | Brass, orsidue and leaves, China. | ... | ,, | 7½ ,, |
| | Brass, patent or yellow metal, sheets and sheathing, weighing 1 lb. or above per square foot, and braziers, and plates. | cwt. | 108 0 | 7½ ,, |
| | Brass, patent or yellow metal (old). | ,, | 55 0 | 7½ ,, |
| | Brass, sheets, flat or in rolls, and sheathing weighing less than 1 lb. per square foot. | ... | *Ad valorem* | 7½ ,, |
| | Brass, wire ... | ... | ,, | 7½ ,, |
| | Brass, all other sorts ... | ... | ,, | 7½ ,, |
| | Copper, bolt and bar, rolled. | ... | ,, | 7½ ,, |

* Under the Government of India Notification No. 3156, dated the 24th July 1917, all silver bullion and silver coin in respect of which an order in writing has been made under Section 5 (1) of the Silver (Import) Ordinance, 1917 (Ordinance No. IV of 1917), are exempted from the import duty.

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. Rs. a. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured—*contd.*** | | | |
| | METALS, OTHER THAN IRON AND STEEL—*contd.* | | | |
| | Copper, braziers, sheets, plate and sheathing. | cwt. | 110 0 | 7½ per cent. |
| | Copper, nails and composition nails. | ... | *Ad valorem* | 7½ ,, |
| | Copper, old ... ... | cwt. | 65 0 | 7½ ,, |
| | Copper, pigs, tiles, ingots, cakes, bricks and slabs. | ,, | 95 0 | 7½ ,, |
| | Copper, China, white, copperware. | lb. | 2 4 | 7½ ,, |
| | Copper, foil or dankpana, white 10 to 11 in. × 4 to 5 in. | hundred leaves. | 7 0 | 7½ ,, |
| | Copper, foil or dankpana, coloured, 10 to 11 in. × 4 to 5 in. | ,, | 7 8 | 7½ ,, |
| | Copper, wire, including phosphor-bronze. | ... | *Ad valorem* | 7½ ,, |
| | Copper, all other sorts, unmanufactured and manufactured, except current coin of the Government of India, which is free. | ... | ,, | 7½ ,, |
| | German silver ... ... | ... | ,, | 7½ ,, |
| | Gold-leaf ... ... | ... | ,, | 7½ ,, |
| | Lametta... ... | ... | ,, | 7½ ,, |
| | Lead, all sorts (except sheets for tea chests). | ... | ,, | 7½ ,, |
| | Quicksilver ... ... | lb. | 0 8 | 7½ ,, |
| | Shot, bird ... ... | cwt. | 40 0 | 7½ ,, |
| | Tin, block ... ... | ,, | 155 0 | 7½ ,, |
| | Tin, foil, and other sorts. | ... | *Ad valorem* | 7½ ,, |
| | Zinc or spelter, nails ... | ... | ,, | 7½ ,, |
| | Zinc or spelter, tiles or slabs. | cwt. | 50 0 | 7½ ,, |
| | Zinc or spelter, all other sorts, including boiler tiles. | ... | *Ad valorem* | 7½ ,, |
| | All other sorts of metals, and manufactures thereof. | ... | ,, | 7½ ,, |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | PAPER, PASTE BOARD AND STATIONERY. | | | |
| 92 | TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post. | ... | ... | Free. |
| 93 | PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHÉ, PASTE-BOARD, MILLBOARD, AND CARDBOARD all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet form; including also waste-paper and old newspapers for packing; but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post. | ... | *Ad valorem* | 7½ per cent. |
| | RAILWAY PLANT AND ROLLING STOCK. | | | |
| 94 | RAILWAY MATERIAL for permanent way and rolling stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, | ... | *Ad valorem* | 2½ |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | RAILWAY PLANT AND ROLLING STOCK—*contd.* | | | |
| | brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines tenders, carriages, wagons, traversers, trollies, trucks, and component parts thereof; also the following articles when imported by or under the orders of a railway company, namely, cranes, water cranes, water tanks and standards, wire and other materials for fencing. | | | |
| | Provided that for the purpose of this entry "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of His Majesty and also such tramways as the Governor-General in Council may, by notification, in the *Gazette of India*, specifically include therein. | | | |
| | Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways and are, owing to their shape or to other special quality, not adapted for any other purpose. | | | |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | YARNS AND TEXTILE FABRICS. | | | |
| 95 | COTTON TWIST AND YARN and COTTON SEWING OR DARNING THREAD. | ... | ... | Free. |
| 96 | COTTON piece-goods, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified. | ... | *Ad valorem* | 7½ per cent. |
| 97 | SECOND-HAND OR USED GUNNY BAGS made of jute. | ... | ... | Free. |
| 98 | YARNS AND TEXTILE FABRICS, that is to say:— | | | |
| | Flax, twist and yarn and manufactures of flax. | ... | *Ad valorem* | 7½ per cent. |
| | Haberdashery and millinery. | ... | ,, | 7½ ,, |
| | Hemp manufactures ... | ... | ,, | 7½ ,, |
| | Hosiery ... ... ... | ... | ,, | 7½ ,, |
| | Jute twist and yarn and jute manufactures excluding second-hand or used gunny bags (*see* No. 97). | ... | ,, | 7½ ,, |
| | Silk yarn, noils, and warps, silk thread, silk piece-goods and other manufactures of silk. | ... | ,, | 7½ ,, |
| | Woollen yarn, knitting wool and other manufactures of wool including felt. | ... | ,, | 7½ ,, |
| | All other sorts of yarns and textile fabrics, not otherwise specified. | ... | ,, | 7½ ,, |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | MISCELLANEOUS. | | | |
| 99 | ART, the following works of :—(1) statuary and pictures intended to be put up for the public benefit in a public place and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not. | ... | ... | Free. |
| 100 | ART, works of, excluding those specified in No. 99. | ... | *Ad valorem* | 7½ per cent. |
| 101 | BOOKS, printed, including covers for printed books, maps, charts and plans, proofs, music, and manuscripts. | ... | ... | Free. |
| 102 | BRUSHES AND BROOMS ... | ... | *Ad valorem* | 7½ per cent. |
| 103 | BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement, chalk and lime, clay pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified. | ... | „ | 7½ „ |
| 104 | CANDLES ... ... | ... | „ | 7½ „ |
| 105 | CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE. | ... | „ | 7½ „ |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | MISCELLANEOUS—*contd.* | | | |
| 106 | FIREWORKS ... ... | ... | *Ad valorem* | 7½ per cent. |
| 107 | FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels. | ... | ,, | 7½ ,, |
| 108 | IVORY, manufactured ... | ... | ,, | 7½ ,, |
| 109 | JEWELLERY AND JEWELS, including gold plate and other manufactures of gold, but excluding silver plate and other manufactures of silver (*see* No. 90). | ... | ,, | 7½ ,, |
| 110 | MATCHES ... ... ... | ... | ,, | 7½ ,, |
| 111 | MATS AND MATTING ... | ... | ,, | 7½ ,, |
| 112 | OIL-CAKES... ... ... | ... | ,, | 7½ ,, |
| 113 | OIL-CLOTH AND FLOOR-CLOTH. | ... | ,, | 7½ ,, |
| 114 | PACKING—ENGINE AND BOILER—all sorts, excluding packing forming a component part of any article included in No. 77 and No. 94. | ... | ,, | 7½ ,, |
| 115 | PERFUMERY, excluding perfumed spirits (*see* No. 19)— | | | |
| | Gowla, husked and unhusked. | cwt. | 150 0 | 7½ ,, |
| | Kapurkachri (sedoary) ... | ,, | 20 0 | 7½ ,, |
| | Patch leaves (patchouli)... | ,, | 26 0 | 7½ ,, |
| | Rose-flowers, dried ... | ,, | 19 0 | 7½ ,, |
| | Rose-water... ... ... | Imperial gallon. | 3 0 | 7½ ,, |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | MISCELLANEOUS—*contd.* | | | |
| 116 | PITCH, TAR AND DAMMER. | ... | *Ad valorem* | 7½ per cent. |
| 117 | POLISHES AND COMPOSITIONS. | ... | „ | 7½ „ |
| 118 | PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereo typing apparatus, metal furniture, paper folding machines and paging and numbering machines, but excluding paper (*see* No. 93). | ... | „ | 2½ „ |
| 119 | PRINTS, ENGRAVINGS AND PICTURES, including photographs and picture cards. | ... | „ | 7½ „ |
| 120 | RACKS for the withering of tea leaf. | .... | „ | 2½ „ |
| 121 | RUBBER tyres for motors and motor-cycles, and rubber tubes for tyres, and other manufactures of rubber, not otherwise specified. | .... | „ | 7½ „ |
| 122 | SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections. | ... | „ | 2½ „ |

## SCHEDULE II.—IMPORT TARIFF—*contd.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*contd.* | | Rs. a. | |
| | MISCELLANEOUS—*contd.* | | | |
| 123 | SMOKERS' REQUISITES, including tobacco (*see* Nos. 25 to 27). | ... | *Ad valorem* | 7½ per cent. |
| 124 | SOAP ... ... ... | ... | ,, | 7½ ,, |
| 125 | STARCH AND FARINA ... | ... | ,, | 7½ ,, |
| 126 | STONE AND MARBLE, and articles made of stone and marble. | ... | ,, | 7½ ,, |
| 127 | TEA CHESTS of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk. | ... | ,, | 2½ ,, |
| 128 | TOILET REQUISITES, not otherwise specified. | ... | ,, | 7½ ,, |
| 129 | TOYS, playing cards and requisites for games and sports. | ... | ,, | 7½ ,, |
| 130 | UMBRELLAS, including parasols and sunshades, and fittings therefor. | ... | ,, | 7½ ,, |
| 131 | The following ARTICLES, when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be INTENDED FOR USE IN THE WEAVING OF COTTON or the baling of woven cotton goods:— | | | |

## SCHEDULE II.—IMPORT TARIFF—*concld.*

| No. | Names of Articles. | Per | Tariff Valuation. | Duty. |
|---|---|---|---|---|
| | **III.—Articles wholly or mainly manufactured**—*concld.* | | Rs. a. | |
| | MISCELLANEOUS—*contd.* | | | |
| | Aniline blue, Bisulphate of soda, China clay, Chloride... of magnesium, Chloride of zinc, Dressalin, Epsom salts, Farina, Farinina, Flannel taping, Glauber salts, Glutina, Glycerine substitutes, Heald varnish, Hoop iron, Hoop steel, Rivets for bales, Sewing needles, Sizing paste, Sizing wax, Soda ash, Starch, Velvet pulp. | ... | ... | Free. |
| 132 | ALL OTHER ARTICLES wholly or mainly manufactured, not otherwise specified. | ... | *Ad valorem* | 7½ per cent. |
| | **IV.—Miscellaneous and unclassified.** | | | |
| 133 | ANIMALS, living, all sorts. | ... | ... | Free. |
| 134 | CORAL ... ... ... | ... | *Ad valorem* | 7½ per cent. |
| 135 | FODDER, bran and pollards. | ... | „ | 7½ „ |
| 136 | SPECIMENS illustrative of natural science, including also antique coins and medals. | ... | ... | Free. |
| 137 | ALL OTHER ARTICLES NOT OTHERWISE SPECIFIED, including articles imported by post. | ... | *Ad valorem* | 7½ per cent. |

# APPENDIX N-2.*

## DUTY ON IMPORTED FOREIGN COAL.

R. S. R. No. 1909 of 1917.

BOMBAY CUSTOM HOUSE,
30th May 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I have the honour to state that a question has arisen as regards the quantity on which the duty on foreign coal should be assessed. A local firm have informed me that it is a world-wide custom in the coal trade for the consignees to have the option of taking delivery of coal by weighment or on a 2 per cent. allowance on the Bill of Lading quantity in lieu of weighment. It is suggested to me that the Customs Department should similarly assess duty on the weighed out quantity or on the Bill of Lading quantity less a wastage allowance of 2 per cent. I shall be much obliged if you will kindly inform me whether the Committee of your Chamber endorses the statement as to the existence of the trade custom referred to, and would be prepared to recommend the granting by this Department with the sanction of Government of a wastage allowance of 2 per cent. for the purpose of assessing duty.—I have, etc.,

R. WHITTY,
Collector of Customs.

---

No. 719/89 D. of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 7th June 1917.

The COLLECTOR OF CUSTOMS,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. R. S. R. 1909, dated 30th ultimo, regarding the assessment of

foreign coal for import duty, and to state in reply that the trade custom, to which you refer, does exist and that my Committee see no objection to your acting in accordance therewith.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

## APPENDIX O-1.

### GOODS CLASSIFICATION COMMITTEE.

No. 1354/11.

AGRA, 14th July 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to inform you that the next meeting of the Goods Classification Committee will be held at Poona on the 23rd August next and to request that I may be informed not later than the 8th proximo, of any subjects which your Chamber may wish considered by the Committee.—I have, &c.,

C. V. BLISS,
Secretary.

No. 921/117/G OF 1917.

CHAMBER OF COMMERCE,
BOMBAY, 6th August 1917.

The SECRETARY,
INDIAN RAILWAY CONFERENCE ASSOCIATION,
Agra.

SIR,—I have the honour to acknowledge receipt of your letter No. 1354/11 of the 14th ultimo and in reply to state that all members of this Chamber were circularised and asked to send in any suggestions that they were desirous of putting before the Goods Classification Committee. Two replies have been received and I am attaching hereto extracts from these for the consideration of the Goods Classification Committee.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

*Extracts from letters received from members of the Bombay Chamber of Commerce*:—

"With reference to your circular letter No. 872/116 of the 19th instant, regarding the forthcoming meeting at Poona of the Goods Classification Committee of the Indian Railway Conference we would like to draw the attention of the Committee to the rates charged on rectified spirit; both pure and methylated.

In this connection, we have the honour to point out that according to a recent Government notification, Excise duty will not be charged on rectified spirit used for industrial purposes (subject to certain regulations to ensure that it shall be used for those purposes, and for no others); in order to encourage first the production of such spirit in this country from indigenous materials, and secondly to encourage the numerous industries and manufactures in which spirit is used.

At present the Goods Classification distinguishes between *Spirit, country, including liquor* (without reference to strength) which is carried at Class 2 rates at railway risk, and *Spirit, methylated*; also *Spirit of wine* (strength not stated) both of which are carried at Class 4 rate at railway risk, and Spirit mowha (country liquor 50 to 60 U. P.) which is carried at Class 5 rate at *owner's* risk. Presumably 'Spirit of wine' covers 'Rectified Spirit' *i.e.*, alcohol of a strength exceeding 60 degrees overproof, not methylated.

The Classification apparently does not contemplate the manufacture in this country of rectified spirit (spirit of wine) or of methylated spirit, on a wholesale industrial basis, and the rates and packing regulations appear to have been drawn up on the assumption that small quantities of a costly article are being dealt with.

We beg to point out that there is a large scope for the production and use in India, of commercial alcohol for industrial purposes in very large quantities; a fact that has been recognised by the Government of India in the removal of the Excise duty on such supplies of alcohol.

Further, there are several distilleries in India capable of turning out alcohol of a strength and purity quite equal to the imported spirit, and under the revised Excise regulations, they

will be able to produce this spirit, *at the distillery*, at a price that will compare favourably with that of imported spirit, at least for some time to come.

Distilleries, however, are situated in places selected primarily for facilities of supply of raw materials, fuel, water, and for distribution of potable spirit. Such situations as a rule are not in or near centres of industry, and if distilleries were built in industrial centres, they would be at a serious disadvantage in respect of supplies of raw materials, &c.

Consequently, spirit manufactured at such distilleries is at a disadvantage in competition with imported spirit.

The centres of industry, and of industrial distribution, are naturally the seaports, and even with the lowest rates of rail freights, the cost of carriage compares unfavourably with sea-borne freight in normal times.

Under the existing goods classification, which classes industrial alcohol with dynamite and other explosives, the cost of rail freight renders the distribution of commercial alcohol, outside the immediate neighbourhood of the place of production, commercially impracticable.

We have the honour to suggest therefore that the present Classification 'Country Spirit' carried at Class 2 rate at railway risk be extended to cover all alcohol made in this country, of whatever strength, admitted by Government as for industrial purposes.

The foregoing is based on the General Classification of Goods No. 7; corrected up to Circular No. 6, 20-2-17."

---

"Sometime ago the Committee recommended as a result of our representations that oils in wooden barrels might be accepted for shipment at railway risk without the execution of any risk note provided the barrels were sound. This recommendation was circulated by the Committee to all railways, but it would appear that all railways have not taken up the recommendation. The G. I. P. and the B. B. & C. I. Railways have intimated to us here that they have accepted the recommendation and put it into

force as regards booking over and their own lines, but have given us to understand that they could not put the recommendation into force in regard to booking to stations on other lines, and we understand from our office in Calcutta that all railways on that side have not accepted the recommendation or at least have not yet put it into force. We should be glad if the Committee could arrange for the recommendation to be repeated and advise us as to what particular objections there are on the part of any particular railway to putting the recommendation into force."

---

No. 1432/13.

AGRA, 13th August 1917.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

Subject.—Country Spirit and Oil in wooden barrels.

Your letter No. 921/117, dated 6th August 1917.

DEAR SIR,—I beg to acknowledge receipt of your letter above quoted with enclosures, and to state that the matter will be placed before the Goods Classification Committee for consideration at its next meeting.—Yours faithfully,

W. BRIGHT,

*for* Secretary.

---

No. 1432/14.

SIMLA, 31st August 1917.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—In continuation of my letter No. 1432/13 of the 13th instant, I beg to inform your that your proposal for the re-classification of the alcohol entries in the General Classification of Goods was received too late for the Committee to go into the question fully, at its recent meeting. The question has, therefore, been noted for consideration at the next meeting.

2. With regard to the question of oil being accepted in wooden barrels for carriage at Railway Risk, I beg to inform you that all Railways have accepted the revised packing condition recommended by the Goods Classification Committee and the revised rule will be found printed on page 105 of General Classification of Goods No. 7. If any railway is still objecting to accept oil in *sound* wooden barrels at Railway Risk the Traffic Manager of the line concerned should be addressed.—Yours faithfully,

C. V. BLISS,
Secretary.

# APPENDIX O-2.

## THE INDIAN RAILWAYS ACT.

No. 574 T-17.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

SIMLA, the 31st October 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to draw your attention to the Resolution moved by the Hon'ble Mr. Jinnah, a report of the discussion on which will be found in Part VI of the *Gazette of India* of the 6th October 1917, asking for the appointment of a Committee to inquire into the working of the Indian Railways Act. The Hon'ble Member had two main objects in view, the appointment of a permanent Commission to inquire into complaints regarding rates and other matters, and the establishment of Conciliation Boards for the settlement of strikes. Both these questions were already under the consideration of the Government of India and it is not proposed to trouble you about them at present. It is relevant, however, to the Resolution to inquire whether the Railways Act requires

amendment in other directions. The Government of India are not aware of any amendments that are urgently required, but I am to ask that the Railway Board may be informed of any defects that may have been brought to the notice of your Chamber so that the Government of India may consider, and, if necessary, remedy them.—I have, &c.,

A. T. STOWELL,
Offg. Secy., Railway Board.

No. 1259/149/R. of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 6th December 1917.

The SECRETARY,
RAILWAY BOARD,
Simla.

SIR,—I am directed to acknowledge receipt of your letter No. 574/T-17, dated 31st October, regarding a proposed amendment of the Railways Act, and to state in reply that my Committee have no suggestions to put forward in this connection.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

## APPENDIX O-3.

## BOMBAY PORT TRUST RAILWAY.

### CARRIAGE OF GOODS AT OWNER'S RISK AS TO NUMBER OF PACKAGES.

No. 367 RY. OF 1917.

PUBLIC WORKS DEPARTMENT,
BOMBAY CASTLE, 24th March 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward, for information, a copy of letter No. Ry./5-20, dated 17th-28th August 1916, from the Manager,

Bombay Port Trust Railway, to the address of the Railway Board, together with the receipt and Consignment note forms therein referred to, and to request that you will kindly state whether your Chamber has any objection to their introduction on the Bombay Port Trust Railway.

2. The favour of a very early reply and the return of the forms is requested.—I have, &c.,

W. N. CARTLAND,
Under Secretary to Government.

---

*Copy of letter No. R. Y./5-20, dated the 17th-28th August 1916, from the Manager, Bombay Port Trust Railway, to the Secretary, Railway Board.*

---

(*Bombay Port Trust Railway receipts—Grain Depot to Docks.*)

I have the honour to state that the Trustees of the Port of Bombay have built "Depots" in Bombay which are practically warehouses served by Railway sidings. These warehouses are rented to the larger firms of exporters. Goods, chiefly grain, seeds and cotton, for export, are conveyed from these depots to the docks in the wagons of this Railway. The loading is done by owners.

After a year's experience it has been found that a great many mistakes both as to excesses and as to shortages are made in tallying goods into wagons, even when tallied by both the owners and the Railway, that there is no suggestion of loss or theft while in transit, the journey being only half-an-hour; and that the duplicate Tally Clerks are, therefore, a waste of money.

The Trustees are, therefore, desirous of introducing an alternative rate (and) system of booking these goods at the absolute risk of the owners both as to condition and as to the number of packages.

The question of condition is provided for under Risk Note Form "B", but this expressly excludes the loss of a package under certain conditions, and in practice Railways have generally not

taken Form "B" as exempting them from responsibility for the loss of a package. It does not, therefore, appear that Form "B" by itself would answer the purpose.

I am to ask if the Railway Board will be pleased to agree, under Section 72 of the Railways Act, to this Railway introducing a system of owner's risk as to number of packages. This could be done by printing the special conditions on the Consignment Note and Railway Receipt and in the Goods Tariff of this railway. In any case, we use specially printed Consignment Notes and Railway receipts from the depots to the docks, to save clerical labour, so that there would be no objection to embodying the special conditions in those documents.

I have the honour to enclose copies of the proposed documents for approval.

I am to add that the firms at present concerned have already agreed to the proposals; but it appears desirable to put the matter on a proper footing.

---

No. 461/74 of 1917.

CHAMBER OF COMMERCE,

BOMBAY, 5th April 1917.

The UNDER SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT,

Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 367, dated 24th ultimo, forwarding copy of a letter, dated 17th August 1916, from the Manager, Port Trust Railway, and its enclosures, and enquiring whether this Chamber has any objection to the proposals set forth in the correspondence.

2. In reply I am to state that my Committee have no objection to the introduction of the new system.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

# APPENDIX P.

## LASCAR AND ENGINE ROOM CREWS.

No. 605/36/L of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 10th May 1917.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I am directed to refer to the correspondence ending with your letter No. 12918, dated 29th December 1916, in which you intimated that instructions had been issued by the Government of India to the Officers responsible for the recruitment of dockyard and marine ratings for service in Mesopotamia, not to engage sea-going lascars for this purpose. In this connection, I am enclosing copies of letters from a firm of Shipping Brokers and from the Shipping Master, Bombay, from which it will be seen that in spite of the instructions from the Government of India, referred to above the position in Bombay has again become precarious.

2. I am respectfully to request that, as this matter is of great urgency, orders may be issued at the earliest possible moment to all recruiting depots, not to engage marine and engine-room crews for unskilled labour on shore in Mesopotamia or elsewhere, otherwise the provision of crews for ships at this port will become almost impossible and very serious delays to shipping will result.—I have, etc.

R. E. GREGOR-PEARSE,
Secretary.

*Copy of letter, dated 2nd May, from Messrs. Chichgar & Co., Shipping Brokers.*

In continuation of our letter of 25th August last, we are once again obliged to represent matters before you in connection with the scarcity we feel of our lascars and engine-room crews for employment in our different ships. We are sorry to inform you that ever-since we approached you in August last, our difficulty for the supply of these men remains just the same or has gone a shade

worse, as it appears no steps have yet been taken to stop sending all our skilled seafaring men to Mesopotamia. We had a sympathetic reply from the Secretary of the Bombay Chamber of Commerce informing us that lascars will no longer be engaged by the R. I. M. for employment at Mesopotamia. On the other hand we observe there are several recruiting stations for these men where their services are engaged on higher wages for sending out to Mesopotamia. As things are gone from bad to worse and if the exodus of these men continue as it is at present we will be absolutely unable to supply crews for the simple reason that the Port is drained of all skilled firemen and lascars. We have considered it our duty to bring to your notice once again the difficulty we experience in getting sufficient and decent crews for our ships and we earnestly hope you, gentlemen, will once again endeavour your best to approach the authorities concerned to discontinue the practice of engaging our skilled lascars and engine crews by different recruiting stations for employment at Mesopotamia, where, we are advised that though receiving higher wages than in the ships, they are principally employed on all sorts of coolie work.

---

*Copy of letter, dated 8th May 1917, from the Shipping Master, Bombay.*

With reference to your letter, dated 5th May 1917, and received yesterday with enclosure copy of a letter from the Shipping Brokers *re* : the shortage of lascars I have the honour to state that I was the instigator of their letter to you, they being the suppliers of lascar labour, and naturally I concur with their statement.

It is a fact that so many lascars deck and firemen have been recruited in Bombay for work in Mesopotamia that seamen are scarce in this port and crews for ships are only made up with much difficulty. Also so many good skilled men have been tempted away that in consequence the crews supplied are not giving satisfaction and complaints of their inferiority as compared with former times are very general.

In this connection I beg to remark that competent firemen or seamen require years of training. I may add that on many occasions lately the Brokers have been quite unable to supply crews for vessels in this port your "Elysia" among the number.

The Government of India in October last ruled that the R. I. M. should not recruit any more lascar seamen for work in Mesopotamia, but simultaneously with the order Railway Recruiting Superintendents appeared on the scene and have set up recruiting offices as per cards attached, so that the exodus of seamen from this port for Mesopotamia continues much the same. One of these Railway Superintendents called on me and when I refused to assist him in getting hold of lascar seamen rated me for what he stigmatised as "my want of patriotism." I have been given to understand that failing with me he tried to enlist the services of the Licensed Shipping Brokers assuring them they would find it a very paying business.

On my calling at the "Head Office" (*vide* card) for recruiting, the man in charge who was produced as the "Master" evidently mistook me for some one with labour at disposal: and at once said he would take any seamen, firemen, carpenters and blacksmiths, and any sort of labour I had to offer. He also informed me that Mr. A. E. B. Forbes, Superintendent, Railway Board, had engaged four contractors who were more or less in partnership and that they had various branch offices in different parts of the town.

---

No. 610/36/L of 1917.

CHAMBER OF COMMERCE,

BOMBAY, 10th May 1917.

THE SECRETARY TO GOVERNMENT,

MARINE DEPARTMENT,

Bombay.

SIR,—I am directed to forward herewith for your information a copy of a letter and accompaniments that my Committee have addressed to the Commerce and Industry Department of the Government of India in connection with the recruitment for service in Mesopotamia of lascar and engine room crews.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

No. 650/36/L OF 1917.

CHAMBER OF COMMERCE,
BOMBAY, 18th May 1917.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I am directed to refer you to this Chamber's letter No. 605/36, dated 10th instant, and in connection therewith to state that a notice appeared in the "Times of India" of the same date intimating that it had been decided to raise a Labour Corps for service in France from the Bombay Presidency. My Committee desire to point out the very serious consequences which will result from this proposed recruitment.

2. There is already in this city a scarcity of labour and it is only with great difficulty that labour can be secured for the requirements of the Docks, the Railways and the Factories. Any further depletion of the labour supply will very seriously affect the Docks and the Railways, resulting in delays to shipping and increased congestion in railway transport. The serious nature of such delay and congestion requires no demonstration, and I am further to add that the proposed recruitment will also interfere with the engineering, shipbuilding and repairing trades, the majority of which are engaged on Government work, and with the spinning and weaving mills, many of which also hold contracts from Government.

3. I am to point out that as the bulk of the labour in Bombay is drawn from up-country, recruitment in the districts from which the labour comes would be as harmful as recruitment in the island of Bombay. My Committee, therefore, desire to protest against the proposal to raise a Corps from the Bombay Presidency and respectfully request that the required labour should be recruited in districts from which it can be drawn with less interference with work of national importance.

4. My Committee also desire to enquire whether Government have considered the possibility of employing Turkish prisoners of war on the railways or in the docks under suitable military control. —I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

No. 651/36/L OF 1917.

CHAMBER OF COMMERCE,
BOMBAY, 19th May 1917.

The SECRETARY TO GOVERNMENT,
MARINE DEPARTMENT,
Bombay.

SIR,—In continuation of my letter No. 610 of the 10th instant, I have the honour to forward herewith for your information a copy of a letter my Committee have addressed to the Commerce and Industry Department of the Government of India, in connection with the proposed raising of a Labour Corps for service in France.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

---

No. 9091.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 4th August 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of the letter from this Department, No. 6181-S., dated the 31st May 1917, I am directed to say that the Government of India regret that they are unable to accede to the request made by your Committee that no Labour Corps should be recruited in the Bombay Presidency. They fully recognize however the great importance of keeping up the work and industries of Bombay City and in particular of avoiding, so far as may be possible, any diversion of labour from works connected with the prosecution of the war.

2. I am to add that the Government of India do not consider it advisable to employ Turkish prisoners of war on the Railways or in the docks in Bombay.—I have, &c.,

I. B. ELLIOTT,
Under Secretary to the Government of India.

# APPENDIX Q.

## GENERAL AVERAGE.

THE BRITISH DOMINIONS GENERAL INSURANCE COMPANY, LTD.
BOMBAY, 25th June 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I shall be much obliged by your laying the question of the G/A Deposits leviable by steamers before your Committee, as I think the matter is one that should be taken up in the interests of trade.

The question of G/A Deposits has always been a very vexed one, as steamers have claimed the right to levy any deposit they may choose and to enforce same by stopping delivery unless such deposit is paid by consignees. The amounts levied are practically always very excessive and there are invariably refunds to be made at least in my experience of over 30 years I have never known a case where there was not a refund when the General Average was finally adjusted.

As your Committee are aware, a G/A is simply to apportion the cost of sacrifices made for the general good amongst the interests concerned, which are: the ship, freight and cargo. I believe that, in law, Insurance Companies are not bound to refund G/A Deposits, but only to settle their liability as proved under the G/A Statement when that statement is ready but, as a matter of custom, Companies and Underwriters refund Deposits to their Assured on having G/A Deposit Receipts duly endorsed by the payee handed over to them.

A case has just occurred, which I think emphasises most strongly the casual methods adopted in levying G/A Deposits. The S. S. "City of Exeter," whilst entering Bombay, struck a mine on the 11th of June. She came into Bombay under her own steam, was docked and found to be most frightfully damaged. A G/A Deposit of 5 per cent. has been called for. My Company is largely interested in cargo by this vessel, but only against Marine risks.

Pending an authoritative statement by a Court of Enquiry or by Government that the vessel struck a mine and that therefore the claim is under a War Risk Policy, consignees have been calling on me to refund the deposit of 5 per cent. This I have declined to do on the grounds that there is absolutely no doubt the vessel struck a mine, and incidentally I have told them that I considered the amount demanded for G/A as exorbitant.

In a letter to one of the consignees who has insured with this Company, the Agents of the steamer have stated that the sacrifices for the general good were:—two life boats and one hawser. It is impossible for me to say exactly what the value of a ship's life boat is, but I believe that £250 is practically the outside value of a steel life boat:—

| | | | |
|---|---|---|---|
| which makes the loss on two life boats. £500 or Rs. | 7,500 | 0 | 0 |
| The hawser of course one cannot estimate the value of, without knowing the size and length, but it seems to me that Rs. 1,500 would not be an underestimated value.. .. .. Rs. | 1,500 | 0 | 0 |
| It looks therefore as if the sacrifices deliberately made for the benefit of all concerned amount to .. .. Rs. | 9,000 | 0 | 0 |
| From a Circular issued by the Bombay Underwriters' Association Members are informed that the Steamer Agents of the S.S. "City of Exeter," Messrs. Killick Nixon & Co. have deposited a sum of .. .. .. Rs. | 1,65,000 | 15 | 0 |

on account of G/A for the S.S. "City of Exeter" in their own name jointly with that of the Secretaries of the Association.

It looks therefore as if, against sacrifices amounting to some Rs. 9,000, Rs. 1,65,000 have already been collected and I believe that there is a considerable amount of G/A Deposit still to be collected from owners of cargo. As the steamer and freight contribute proportionately with cargo to any G/A loss, it is only logical that, in any claim for G/A Deposit, the fact should be recognised that steamer and freight have to contribute proportionately and a smaller amount be collected from cargo. I believe that any

consignee called on to pay a G/A Deposit is entitled to receive from the Steamer Agents some idea of the value of the sacrifices for which the G/A is demanded and to refuse to pay same, should the amount asked for not be reasonable.

In asking your Committee to take up this question of G/A Deposits I am doing so on general ground only; but this instance of the S.S. "City of Exeter" is as clear an instance as I can imagine of the arbitrary and casual way G/A Deposits are levied under the present methods. My contention is that, when a G/A Deposit is called for

(1) details should always be given of the sacrifices which lead to the G/A being called for, and their monetary value;

(2) that, as freight and steamer are liable to any G/A in proportion to the cargo, the Steamer Agents should furnish the estimated value of the steamer and freight on which they would have to contribute in proportion with cargo.

The fairness of these propositions is, I think, shown by the fact that General Averages are very seldom adjusted under a year—very often they take three years—with the result that Companies lie out of their money for a very considerable period, whilst steamers are inconvenienced in no way from this cause.

If we can get some general rules laid down, I feel convinced that it will be to the general advantage of trade and will lead to much more harmonious working between Steamship Owners and the Insurance Companies and Underwriters than is possible at present.—Yours faithfully,

ALEX. M. TOD,
Manager.

No. 877/107 OF 1917.

CHAMBER OF COMMERCE,
BOMBAY, 19th July 1917.

The MANAGER, BRITISH DOMINIONS GENERAL INSURANCE CO., LTD.,
Bombay.

DEAR SIR,—I am directed to acknowledge receipt of your letter, dated 25th ultimo, regarding General Average Deposits and

to state in reply that the question you raise has been very fully discussed by the Shipping and Exports Sub-Committee and the General Committee of this Chamber. As a result thereof I am to suggest that your Company might address the Bombay Underwriters' Association with a view to a set of rules being drawn up in the general interests. If these rules be based upon a correct interpretation of the law, my Committee on behalf of this Chamber would be prepared to endorse them and Importers would then have something to guide them when confronted with unreasonable General Average Bonds.—I am, &c.,

R. E. GREGOR-PEARSE,
Secretary.

# APPENDIX R-1.

## ADEN PORT DUES.

No. 41 of 1917.

CHAMBER OF COMMERCE,
ADEN, 21st November 1917.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—The attached copy of a letter which has this day been forwarded to the Government of India, Bombay, requesting that the Indian Ports Act may be amended to allow of Port Dues being charged to merchant vessels in the employ of Government.

If similar conditions obtain at your Port, as are outlined in this Chamber's letter to Government, it was thought by my Committee that perhaps your Chamber might be disposed to join in the petition by addressing H. M. Government on the subject, and so strengthen the position taken up by this Chamber.—I remain, &c.

ALFRED E. ADAMS,
Honorary Secretary.

CHAMBER OF COMMERCE,
ADEN, 21st November 1917.

The SECRETARY TO GOVERNMENT,
MARINE DEPARTMENT,
Bombay.

(Through the Political Resident, Aden.)

SIR,—With reference to Government Notifications Nos. 1427/8, sanctioning the enhancement of rates for Port Dues and Pilotage at Aden by 100 per cent., I am directed by my Chamber to respectfully draw your attention to the fact that the deficit in the revenue of this Port, which has necessitated the increased charges, has been chiefly brought about in consequence of H. M. Government vessels being able to use the Port free of charge.

Previous to the war, the number of Government vessels calling at this port as compared with merchant vessels was comparatively small. Now, however, the majority of the vessels using the Port are Government ships such as Colliers, Oilers, and Transports. All these vessels when running as ordinary merchantmen paid the usual dues, but at present they pay no Port Dues.

This has resulted in considerable loss of revenue to the Port in spite of the fact that the facilities of the Port have been taken advantage of chiefly by H. M. vessels, and it is therefore respectfully urged that the clause under Section 2 (1) of the Indian Ports Act, which precludes the levying of Port Dues on Government vessels, may be amended to allow of such charges being made at this Port.—I have, &c.,

A. E. ADAMS,
Honorary Secretary.

---

No. 1292-88-I. OF 1917.

CHAMBER OF COMMERCE,
BOMBAY, 18th December 1917.

The SECRETARY TO GOVERNMENT,
MARINE DEPARTMENT,
Bombay.

SIR,—I am directed to inform you that my Committee have been favoured with a copy of the letter which was addressed to

your Department by the Aden Chamber of Commerce, on 21st ultimo, in connection with the enhancement of the rates for Port Dues and Pilotage at Aden and that they desire to support this representation.

2. My Committee understand that the question of addressing Government on this subject was considered by the Bombay Port Trustees soon after the declaration of war, but it was decided in view of the large revenue which the Port Trust was receiving for other Government work, that it was not necessary to take up the question of the exemption of vessels in Government employ from Port Dues. My Committee are of opinion, however, that an important point of principle is involved in the representation from the Aden Chamber of Commerce. They can see no reason why merchant vessels should be compelled to pay enhanced dues in order that vessels in Government employ should be exempt. The payment of dues by Government vessels falls eventually on the general body of taxpayers and my Committee submit it is inequitable that a small section of the public should have to pay more in order that the general body should pay less.

3. The reason why Bombay has not been affected is the purely fortuitous one that the local Port Trust happen to be deriving a large revenue from other Government work, but this it is submitted does not affect the principle involved. My Committee therefore support the representation of the Aden Chamber of Commerce and trust that it will receive favourable consideration.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

---

No. 1296-38-I. of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 18th December 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Aden.

DEAR SIR,—I am directed to acknowledge receipt of your letter dated 21st ultimo, enclosing a copy of a letter which has been addressed to the Bombay Government by your Chamber, in

connection with the charging of Port Dues to merchant vessels in Government employ and to inform you, in reply thereto, that my Committee have addressed Government in support of your representation.—I am, &c.,

R. E. GREGOR-PEARSE,
Secretary.

## APPENDIX R-2.

### DISCHARGE OF STEAMERS AT THE DOCKS.

No. B-410.

BOMBAY PORT TRUST,
BALLARD ROAD, Fort,
BOMBAY, 24th February 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—In continuation of this office letter No. B-2154 of 12th October 1916 in which I informed you that I was not able to accept the remarks that you made to the Government of Bombay on the subject of the working of the Port Trust Railway as some of these remarks were not correct in fact, I forward for your information a copy of my letter No. B-274 of 5th February 1917 to the Bombay Government.

I have been compelled to explain the position at some length in view of your action in publishing a copy of your letter No. 1377/118/D, dated 15th September 1916, in the "Times of India" of 20th October 1916, even though you at the time were aware that the statements made in that letter, at least so far as the Port Trust Railway was concerned, were not admitted to be correct in fact. As this letter has been commented on in the English Press throughout India and as it has also found its way into the Railway Press in England, I am compelled in justice to the Port Trust Officers concerned to go carefully and fully into the matter in my reply to Government. I regret that I am compelled to take this action but I feel that it is necessary that the position should be fully understood.

In view of the generally amicable relations that exist between the Chamber of Commerce and the Port Trust, I regret exceedingly your action in publishing your letter to Government in the Public Press. This letter had the appearance of a direct attack on the administration of the Port Trust Docks and Railway and has unfortunately been so taken in the Public Press, both English and Indian.

I trust that you will agree with me and that in view of the facts which I have now placed before Government and in justice to the Port Trust Officers concerned you will now withdraw that letter or modify it.—I have, &c.,

F. L. SPROTT,
Chairman.

---

*Accompaniment to Bombay Port Trust Secretary's letter No. B.-410, dated 24th February 1917.*

No. B-274.

5th February 1917.

The SECRETARY TO GOVERNMENT,
MARINE DEPARTMENT.

SIR,—In reply to your No. 1098, dated 9th October 1916, and subsequent reminder and in continuation of this office No. B-2595, dated 4th December 1916, I have the honour to submit the following report to Government.

My reply is drawn up in far greater detail than I should otherwise have thought necessary or desirable if it had not unfortunately happened that the Chamber of Commerce have published a copy of their reply to Government in the Public Press (*vide* "Times of India" of 20th October 1916) and that this letter has been the subject of much discussion both in the English Press in India (I have no knowledge whether this has also found its way into the Vernacular Press), of considerable comment at the Railway conference which was sitting at Simla, at the time, and has even found its way into the English Press, *vide* the weekly letter on Indian Railways appearing in the Railway Gazette of 1st December 1916. I think therefore that it is only fair to the Port Trust Officers concerned that a full and detailed report should be sent to Government.

2. The Chamber of Commerce in their letter No. 1377/118/D, dated 15th September 1916, state that the delays in loading and unloading ships in the Bombay Docks are due to 2 causes:—

(1) Insufficient quantity and poor quality of the labour available at the Docks.

(2) Imperfections in the Port Trust Railway system.

The first of these is a general statement only while in the second certain definite allegations are made some of which are not correct in fact.

I have endeavoured to obtain from the Chamber of Commerce specific instances on which the statements both under the first and second heads are based but in their reply No. 1689/118/D, dated 8th December, the Chamber of Commerce state that it is an exceedingly difficult matter to supply the information the Trustees are seeking to obtain and merely submit without comment certain extracts from letters from Shipping Firms reiterating in general terms the complaints as regards labour while entirely ignoring the question of the imperfections of the Port Trust Railway system on which considerable stress was laid in their first letter. I am therefore unable to reply to any specific instances in support of the statements that have been made and must confine myself to a general reply together with such references to Port Trust Returns as may be considered as bearing directly on the question.

3. Of the extracts referred to above of which there are four in all, one is a complaint that the full number of gangs asked for is invariably cut down by the Port Trust Authorities, a second is a general complaint from a firm of Shippers, who are not concerned with the loading, unloading and despatch of vessels, as to the labour obtainable in Bombay on which account they state that the working of steamers may be somewhat slower at present than in the past; the third is believed to be from a Firm with regard to the loading of whose ships there is constantly complaint from the Port Trust staff but who merely say that from time to time there have been complaints of the insufficiency of labour and that it is a general complaint in their office that the supply of labour is unsatisfactory; while the fourth is from the largest Shipping

Company in Bombay. The last appears to me to be the only complaint which merits detailed examination though as regards the first it is admitted that the number of gangs asked for is frequently cut down in order to avoid gangs remaining unemployed and the available supply of labour, which is not without limits, being wasted.

4. The general complaint of shortness of labour and its unsatisfactory character compared with former years can only be met by an examination of the Port Trust Returns. In the first place it must again be stated that the supply is not unlimited and that though the commercial requirements are not what they were in the days before the war the requirements of the Military Authorities far more than make up for the decrease in the commercial demands. It is self evident that these enormous demands must to some extent result in a lowering of the average quality, but I think personally that it is greatly to the credit of the Hamallage Department that they have been able to meet these heavy demands while the quality of the labour supplied has suffered so little.

5. As regards the demand for labour the following figures will be of interest as comparing a period immediately before the war, after the Alexandra Dock had been opened and when the commercial work at the Docks was at a maximum, with the present time :—

| *Labour supplied.* | | *Average per day.* | |
|---|---|---|---|
| Period. | Trade. | Government. | Total. |
| 10-16th May 1914 .. | 5,172 | .. | 5,172 |
| *Maximum on any day* .. .. | | .. | *5,613* |
| 29 Oct. to 4th Nov. 1916. | 4,429 | 4,285 | 8,714 |
| 3-14th Dec. 1916 .. | 4,064 | 4,051 | 8,115 |
| *Maximum on any day* .. .. | | .. .. | *9,201* |

This maximum has however been on more than one occasion considerably exceeded and the absolute maximum on any day in the 3 months ending 31st December 1916 has been 10,702. It can be readily understood how difficult it is to meet these large demands when there is also much competition from other sources and when much labour has been recruited from Bombay for service elsewhere.

Considering the relation between the volume of exports and imports handled in May 1914 and November and December 1916, there can, I think, be no question but that the requirements of the trade have been fully met as regards numbers.

6. It is asserted by the Firm whose letter is referred to in para. 3 as the fourth on the list—

> "that it has been noticed recently that the daily rate of discharge and loading of steamers has declined by 25 to 30 per cent. from the standard which could be maintained in pre-war times."

This statement is not borne out by the general returns of loading and unloading which are maintained by the Port Trust nor does it receive any support from the returns of good work which has been done and acknowledged by the Company as Agents of the 2 principal lines of steamers visiting Bombay.

As regards the general question the following figures are instructive :—

Average tons loaded & unloaded per day of each vessel's actual stay in the Docks including Sundays, idle days, Dry Docking, &c.

| — | 1911. | 1912. | 1913. | 1914. | 1915. | 1916. |
|---|---|---|---|---|---|---|
| April ... ... | 631 | 618 | 555 | 626 | 570 | 667 |
| May ... ... | 609 | 529 | 566 | 540 | 599 | 672 |
| June ... ... | 469 | 500 | 467 | 515 | 539 | 570 |
| July ... ... | 456 | 426 | 504 | 399 | 476 | 467 |
| August ... ... | 513 | 518 | 545 | 427 | 552 | 489 |
| September ... | 483 | 522 | 605 | 344 | 517 | 514 |
| October ... ... | 516 | 517 | 593 | 473 | 585 | 526 |
| November ... | 549 | 603 | 619 | 482 | 498 | 558 |
| December ... | 667 | Missing | 581 | 436 | 579 | 682 |

When it is considered that a number of the larger vessels which frequented this Port before the War have been taken up and that the average size of steamers has declined and that Enemy Lines such as the Hansa Line, which carried big cargoes and worked rapidly, come here no longer the returns show conclusively that there has been no reduction in the daily rate of work done on the average but rather that taking the above conditions into account that there has been some improvement in the working of vessels taken as a whole.

7. Turning now to the particular case of vessels of the Company mentioned above a copy of a further letter from that Company to the Secretary, Chamber of Commerce, has been supplied and from it I quote the following :—

> "The labour which has been available for some time past has not been as good as could be desired owing chiefly to the demands of Government and other special causes but the Port Trust have to our mind made the best use of the material at their disposal. Most of the P. & O. steamers have to be turned round in short intervals to enable them to keep up the mail service and we have carried out all the work at exceptional pressure in which we have invariably received most useful help from the Port Trust Officials and they have done everything possible to facilitate the work with the material at their disposal."

It is a fact that vessels on both the lines of which this Firm are Agents have done exceptional work. Among others I may quote the following :—

| | *General Cargo.* | |
|---|---|---|
| *P. & O.* "*Khyber*" December 3 to 12, 1916. | 5,582 tons Imports. | |
| | 9,994 „ Exports. | |
| | 15,576 tons in 9 days, as only 84 tons remained for handling on 12th December. | |

| | | Tons. |
|---|---|---|
| *B. I. S. N. S. S.* "*Malda*"— | | |
| 8 to 12th May 1916 | .. .. 5 days | 6,951 Imports. |
| 15 to 24th „ 1916 | .. .. 10 „ | 11,448 Exports. |
| | 15 days | 18,399 |

BAG CARGO.

*B. I. S. N. "Quiloa"*—

8 to 15th December 1916 .. 8 days { 12,083 Imports. 3,437 Exports. } 15,520

In one day's working 3,456 tons of Imports landed.

*B. I. S. N "Queda"*—

21 to 26th November 1916 .. 6 days 11,313 Imports.

*B. I. S. N. "Cymara"*—

25 to 29th May 1916 .. .. 5 days { 6,860 Imports. 2,201 Exports. } 9,061

The above instances which could be multiplied show that if vessels are anxious to work the Port Trust both can and do meet their requirements as regards labour.

8. Though it is acknowledged that there has for the reasons given above been a certain deterioration in the quality of labour I think it has been shown that the Port Trust are able to meet successfully all demands as regards the quantity of labour and that the staff concerned have done exceedingly good work in meeting the very heavy demands that have been put upon them.

9. The question of the working of the Railway in which certain specific statements are made remains to be considered. Taking these in the order in which they are set out in letter from the Chamber of Commerce,

(a) The Traffic Department of the Port Trust have no information as to what is being loaded up at Sewri by the Railway Department.

How such a statement can have been made by a responsible body such as the Chamber of Commerce I am not able to understand since all loading at the Grain Depôt, which, I conclude, is what is meant by Sewri, is regulated by the requisitions of the Docks Traffic Department advising the Railway Manager both the quantities

that can be received and are wanted in the Docks and the Shippers' names. As it is possible that my disclaimer in this respect may be considered as requiring support I attach an extract from a letter addressed by Messrs. Volkart Bros. to the Secretary to the Chamber of Commerce, No. LV/G, dated 15th November 1916, a copy of which has been supplied by that Firm to the Port Trust, from which letter I have to observe that the Chamber of Commerce in reply to my enquiries have quoted the general complaint as to the quality of labour available in Bombay while making no mention of the further portion of the letter in connection with Railway working. This letter was written on 15th November 1916, about 1 month after the Port Trust had addressed the Chamber of Commerce and had stated that their previous remarks regarding the Railway had been based on a misapprehension of facts and I think is worth quoting in full :—

"With reference to your circular letter No. 1578/118 of 10th instant dealing with the question of delays to steamers loading and unloading in the Bombay Docks, we beg to say that we have no specific instances to report of delays that could be directly attributed to the quantity and quality of the available labour at the Docks or at any imperfections in the Port Trust Railway System. It must, however, be admitted that the quality of the labour available in Bombay has, generally speaking, undoubtedly deteriorated during the past years and on this account the working of steamers may be somewhat slower than in the past. As regards the view taken by the Committee of the Chamber in respect of the working of the Port Trust Railway System, we are not quite in agreement with the same and we may be allowed to offer a few remarks on this subject :—

(1) We do not think it is correct to say that carting by bullock carts is a quicker method than railing produce into the Docks. It may appear so at the present time because a very considerable percentage of the produce exported is handled at the Grain Depôt and railed into the Docks, thus relieving the ways of communication for bullock carts. If railing into the Docks were to be stopped, we should again

have the periodical congestion and blocking of all roadways by carts which were so frequent in the years immediately preceding the opening of the Port Trust Grain Depôt.

(2) ad (*a*) It must have been due to a misunderstanding to say that the Traffic Department of the Port Trust have no information as to what is being loaded up at Sewri. Shippers send produce from the Depôt to the Docks on the strength of permissions given by the Traffic (Hamallage) Department, which must thus know what is coming. There may be occasional delays through Shippers failing to load up the quantities arranged or there being a defective supply of wagons but these delays occur with equal frequency when produce is carted into the Docks.

(3) As regards (*b*) receipts are issued to Shippers at the Grain Depôt by the Bombay Port Trust Railway which receipts are handed to the Shed Managers in the Docks before the wagons arrive from the Depôt.

(4) ad (*c*) We agree that partly on account of the awkward siding arrangement for some of the berths, delays do occur in bringing wagons alongside. These delays were of greater frequency at first when railing into Docks started but many of the difficulties have since been overcome and delays are now very rare, except at a few berths in Victoria Dock where sidings can only be approached by turntables.

(5) ad (*d*) We understand most Shippers would agree to unloading at night, if this was pressed by the Port Trust."

(*a*) The above-quoted letter deals with all the points in the Chamber of Commerce's letter to Government, dated 15th September 1916. It is however necessary for me to make a few remarks in connection with the other heads of their complaint.

(b) Wagons are sent forward without covering notes, etc. Messrs. Volkart give a distinct disclaimer to this statement and in his report on the subject the Railway Manager states: "Every consignment is invoiced and every one concerned knows to a bag what is loaded and what is *en route*. We have never heard a word suggesting any difficulty."

(c) When wagons arrive delays occur in bringing them alongside. Messrs. Volkart's letter gives a very good idea of what occurs. The old Docks were not laid out for Railway traffic and certain sheds have to be approached over turntables which is of course a slower method of handling traffic than when wagons can be placed direct. The occupation of a large number of berths in the Alexandra Dock by the Military Authorities undoubtedly accentuates this difficulty.

(d) Wagons arriving at night are not unloaded till the following morning.

The Port Trust is quite prepared to unload at night but Shippers require goods to be tallied out of wagons and will not themselves attend, as a rule, and allow their consignments to be unloaded at night. In July last under Trustees' Resolution No. 453 of 25th July 1916 the Trustees approved of a scheme for direct booking from the Grain Depôt whereby the presence of Shippers' representatives to tally goods *ex* wagon would be dispensed with but the Railway Board have not yet sanctioned the forms, so the system has not yet been introduced. However when it is possible and always when a vessel is working and requires cargo wagons are unloaded at night.

On the general question of the advantages or disadvantages of rail working as opposed to loading from bullock carts it appears to me that the proof is to be seen from what has actually taken place. There are three large Firms at the Grain Depôt, Messrs. Ralli Bros., Messrs. L. Dreyfus and Messrs. Volkart. Of these Messrs. Ralli Bros. commenced operations with 1,000 ft. of shedding 110 ft. wide and have now extended their occupation to 2,000 ft. and inform me that when normal conditions again prevail they will want 3,000 ft. Messrs. L. Dreyfus started with 250 ft. and now occupy 1,000 ft. Messrs. Volkart made a trial of the Depôt and

subsequently transferred the whole of their operations there from the Bazaar. For certain reasons not connected with the Port Trust Railway they have I understand been compelled to reopen an agency in the Bazaar. Railing of goods from the Bazaar to the Depôt is continuous as is railing from one berth to another in the Docks. The Cotton Depôt was opened last year with the occupation of a portion of the area by one Japanese Firm, this year there are three Japanese Firms at that Depôt which is fully occupied. I trust that Government will agree with me that though there are no doubt points in which the working of the Railway will be improved as experience is gained, the evidence of actual working shows that large exporting Firms appreciate the advantages of the Port Trust Railway System and that the general strictures that the Chamber of Commerce have made are unwarranted and uncalled for. The returns of the Railway show that there is no delay in the handling of wagons as in only one month since January last has the average time during which foreign wagons are on the Port Trust Railway exceeded 36 hours while the average time which includes the delays occasioned by Consignees and the reloading of about 25 per cent. of the wagons outwards is generally from 30 to 33 hours. This in itself is I think an answer, at least so far as foreign wagons are concerned, to any statement that there are undue delays on the Railway. The working of Port Trust local traffic is equally satisfactory. I do not think it is necessary for me to comment further and I can only again assure Government that the Port Trust are doing everything in their power to facilitate the rapid turn round of vessels using their Docks.—I have, &c.,

F. L. SPROTT,
Chairman.

---

No. 421/63/D of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 29th March 1917.

The CHAIRMAN,
BOMBAY PORT TRUST,
Bombay.

Sir,—I am directed to acknowledge receipt of your letter No. B/410, dated 24th ultimo, forwarding for the information of this

Chamber a copy of a letter to the Bombay Government in connection with the working of the Port Trust.

2. In reply I am to state that this Chamber's letter to the Government on this subject was not specially sent to the press for publication, but the gist of it was included, in the ordinary course, in the monthly excerpts from the proceedings of the Committee meetings which are regularly circulated for the information of members of this Chamber. A copy of the excerpts in question is attached hereto. It is also the practice to send copies of the Chamber's excerpts to the local press, who occasionally publish any extracts which appear to them to be of general interest.

3. With regard to this Chamber's remarks that the delays in loading and unloading at the docks are due to the insufficient quantity and poor quality of the labour available, my Committee feel that the balance of evidence is in favour of the statement that the labour is not always satisfactory in either quality or quantity particularly the former, and this fact is practically admitted by the Port Trust in their letter, dated 10th November 1916, to Messrs. Turner Morrison and Company re the s.s. "Dara." My Committee do not suggest that the Port Trust authorities are in any way responsible for the shortcomings of the available labour and there was no suggestion to this effect in their letter to the Bombay Government. In the opinion of my Committee the Port Trust are merely suffering from what is an almost universal cause of complaint among large employers of labour in Bombay.

4. With regard to this Chamber's criticisms on the working of the Port Trust Railway, it appears that the information supplied to my Committee, on which these criticisms were based, was inaccurate and that the specific complaints made are without foundation in fact. Under the circumstances my Committee wish to withdraw their remarks in this connection and to express their regret that such criticisms were advanced. I am to add that a copy of this letter is being sent to the Bombay Government and my Committee hope that this explanation will remove any resentment that may have been aroused by their previous letter.—I have, &c.,

B. F. GREGOR-PEATSE,
Secretary.

No. 442/63/D of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 30th March 1917.

The SECRETARY TO GOVERNMENT,
MARINE DEPARTMENT,
Bombay.

SIR,—In continuation of my letter No. 1377 of the 15th September last regarding the loading and unloading of ships at the Bombay docks, I have the honour to forward herewith for your information a copy of a letter that my Committee have addressed to the Chairman of the Bombay Port Trust.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

---

No. 553.

MARINE DEPARTMENT,
BOMBAY CASTLE, 18th April 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I have the honour to acknowledge the receipt of your letter No. 442/63, dated 30th March 1917, and to state that it will be laid before Government.—I have, &c.,

E. J. UNVALA,
*for* Secretary to Government.

---

# APPENDIX S.

## ESTABLISHMENT OF A PERMANENT COTTON COMMITTEE IN LONDON.

---

No. 8917 of 1917.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 21st July 1917.

The SECRETARY, CHAMBER of COMMERCE,
Bombay.

SIR,—I am directed to forward a copy of the letter from the Government of India, Department of Revenue and Agriculture.

No. 634-263, dated 14th July 1917, regarding the establishment of a Permanent Cotton Committee, and to request the Chamber to suggest the name of any gentleman or gentlemen who would be suitable to be nominated to the Committee.—I have, etc.,

A. F. L. BRAYNE,
Under Secretary to Government.

---

No. 634-263.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.
(Agriculture).

SIMLA, the 14th July 1917.

THE CHIEF SECRETARY TO THE GOVERNMENT OF BOMBAY.

SIR,—I am directed to inform you that His Majesty's Government have, at the instance of the Textiles' Committee of the Board of Trade, sanctioned the establishment of a Permanent Cotton Committee. As constituted, the Committee will include representatives of the interests affected, that is to say, the Governments of India, Egypt and the Colonies and Dependencies concerned, the trades involved both in the United Kingdom and in India—cotton merchants, cotton spinners, manufacturers and dyers; the British Cotton Growing Association, and at least one botanist who has devoted special attention to the growth of cotton. The primary object of the Committee, which is not vested with any powers of control, is to assist in the development of the cotton resources of the Empire. Keeping in touch, as it will, with work in progress connected with the growing, handling and marketing of cotton, it will become a clearing house of information which will be of great practical assistance, to the various Governments whose discretion in deciding the extent to which and the manner in which development should proceed will remain unfettered.

2. Representatives to serve on this Committee have already been nominated by the Secretary of State for India and the Government of India; and the Board of Trade has now asked that representatives of Indian users of cotton and Indian merchants may be nominated. I am accordingly to request that, after the Local Government have consulted the mill owners and merchants of Bombay in the matter, the names of two representa-

tives of these interests may be suggested to the Government of India for nomination to serve on the permanent Cotton Committee. A reply by telegram is requested.—I have, etc.,

A. E. GILLIAT,
Under Secretary to Government.

---

No. 9778 OF 1917.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 13th August 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of Government letter No. 8917, dated 21st July 1917, I am directed to state that the Permanent Cotton Committee will sit in England and that the representatives of Indian users of cotton and merchants on the Committee should attend the meetings of the Committee in England when Indian problems are discussed. It is for the interests concerned to decide whether their representatives should be persons resident in England, or whether they should be sent from India to attend the meetings.

2. I am to add that Indian problems will not be considered until the Committee, which the Government of India propose to appoint in October next to examine the question of extending the cultivation of long stapled cotton, has completed its inquiries which will be about March 1918. I have, etc.,

A. F. L. BRAYNE,
Under Secretary to Government.

---

No. 970/118 OF 1917.

CHAMBER OF COMMERCE,
BOMBAY, *17th August* 1917.

A. F. L. BRAYNE, ESQ., I.C.S.,
Under Secretary to Government,
Revenue Department,
Bombay.

SIR,—I am directed to acknowledge receipt of your letters No. 8917, dated 21st ultimo, and 9778, dated 13th instant, regarding

the establishment of a Permanent Cotton Committee, and requesting this Chamber to suggest the name of any gentleman or gentlemen who would be suitable for nomination to the Committee.

2. In compliance with this request I am to submit the name of Mr. N. S. Glazebrook, formerly of Bombay, but who is now resident in England. Mr. Glazebrook's address is :—

C/o Messrs. Shand Higson & Co.,
Old Hall Street,
Liverpool.

I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

---

No. 971/118/P of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 17th August 1917.

N. S. GLAZEBROOK, ESQ.,
Messrs. Shand Higson & Co.,
Old Hall Street,
Liverpool.

DEAR SIR,—I am directed to send you herewith copies of correspondence that has passed between the Government of Bombay and this Chamber in connection with the establishment of a Permanent Cotton Committee in England.

In compliance with the request from the Local Government your name has been suggested by this Chamber as suitable for nomination to the Cotton Committee and my Committee will be very pleased to hear that you consent to serve thereon.—I am, etc.

R. E. GREGOR-PEARSE,
Secretary.

No. 11662 of 1917.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 29th September 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of Government letter No. 9778, dated 13th August 1917, I am directed to forward for information a copy of paragraph 2 of letter No. 872-263, dated 17th September 1917, from the Government of India, in connection with the appointment of a Permanent Cotton Committee in England.—I have, etc.,

SHAMRAO D. MANKAR,
Acting Under Secretary to Government.

---

*Copy of paragraph 2 of letter No. 872-263, dated 17th September 1917, from the Government of India* :—

I am to add that the Committee, which the Government of India propose to appoint next month to examine the question of extending the cultivation of long stapled cotton in India, is expected to complete its enquiries about the end of June next and not at the end of March as intimated in this Department's telegram No. 710, dated the 6th August 1917.

---

31, EXCHANGE ALLEY,
LIVERPOOL, 2nd October 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I have to thank you for your favour of August 17th and note you have passed on my name to the Government of Bombay as suitable for nomination (as your Chamber's representative) to the Permanent Cotton Committee which is being established in London, under the auspices of the Board of Trade.

I have not heard from London yet on the subject and therefore do not exactly know what the duties in connection with the appointment will be or how often the Committee will meet, so cannot say positively whether I can fall in with the Chamber's suggestion or not. I have, however, learnt from a representative of the Liverpool Cotton Association who is at present on a similar

Committee now sitting in London, that the meetings of the Indian section are not likely to be very numerous and I think, therefore, I will be able to take up the work.

I will advise you as soon as I hear from the Board of Trade and in the meantime remain.—Yours faithfully,

N. S. GLAZEBROOK.

---

No. 1211-118-P. OF 1917.

CHAMBER OF COMMERCE,
BOMBAY, 17th November 1917.

N. S. GLAZEBROOK, ESQ.,
31, Exchange Alley,
Liverpool.

DEAR SIR,—I am directed to acknowledge receipt of your letter, dated 2nd ultimo, regarding your nomination to the Permanent Cotton Committee and to convey to you the best thanks of my Committee for the interest you are taking in this matter.

2. I am to add my Committee will be pleased to hear in due course that you have definitely decided to serve on this Cotton Committee.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

---

# APPENDIX T.

## TRADE DESCRIPTION OF "BERLIN WOOL."

LONDON CHAMBER OF COMMERCE,
LONDON, 16th June 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

*Textile Trade Section.*

DEAR SIR,—*"Berlin" Wool.* I am directed to inform you that, at a meeting of the Textile Trade Section of this Chamber, a resolution was passed expressing the opinion that the use of the name

"Berlin" Wool should be discontinued and a standard name adopted, and a Committee was appointed to confer with other Chambers of Commerce, and Associations and the Manufacturers and Consumers specially concerned, with the object of agreeing, if possible, upon a satisfactory name for this article.

The Committee then appointed subsequently met and agreed upon the following recommendation which was reported to and adopted by the Textile Section at a Meeting held on the 27th April last. Copies of this report are being issued to the leading Chambers of Commerce in the British Empire and it is hoped that the course suggested will be generally approved:—

"That in the opinion of this Committee it is not advisable to adopt a uniform name in substitution for the phrase "Berlin" Wool, and the Committee recommend that the use of the word "Berlin" in this connection should be discontinued as a description of the article, but that the words "formerly known as Berlin Wool" may be added in small type to any other name or names which the various manufacturers and merchants may decide to adopt. In order to allow the existing stocks to be disposed of without unnecessary expense, such stocks can be sold without alteration of labels, but after that the word "Berlin" shall not be used on either labels, invoices, lists, books, or circulars."

*Trade Misdescription Committee.*—I am directed by this Committee to inform you that, at its last meeting, attention was called to a sample fabric glove which had been submitted to Members of this Chamber interested in trade with Australia, as of Swiss manufacture, the glove being marked "Cotton Suede," "made in Switzerland". Doubts, however, were raised as to the correctness of this description, and the glove was examined by expert members of the Committee, who expressed the definite opinion that the fabric material was undoubtedly of enemy (German) origin but that possibly it had been made up by German operatives employed in Switzerland. The material being of enemy origin and constituting more than 25 per cent. of the value of the article, this glove could not be regarded as other than of enemy origin, and therefore should not be admitted into any portion of the British Dominions and Colonies.

The Committee therefore decided to communicate with your own and other Chambers of Commerce in the British Empire in the hope that you will be prepared to advise your members to adopt caution in the purchase of Textile articles alleged to be of neutral origin—notably either Swiss or Dutch—and I should be glad to hear, in due course, that you have taken action upon the lines suggested.—I am, etc.,

C. E. MUSGRAVE,
Secretary.

---

No. 895/110/B of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 26th July 1917.

The SECRETARY, LONDON CHAMBER OF COMMERCE,
London.

DEAR SIR,—I am directed to acknowledge receipt of your letter of the 16th ultimo, and to state that a copy thereof has been circulated among all members of this Chamber for their information.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

## APPENDIX U.

## IMPORTED RUBBER INSULATED COPPER WIRE AND CABLES.

THE BOMBAY FIRE INSURANCE ASSOCIATION,
BOMBAY, 19th April 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—We are directed by our Committee to enclose herewith copy of a letter which we have to-day addressed to the Secretary to Government and to express the hope that your Committee will be prepared to assist us in getting the necessary legislation passed. This Committee is strongly of opinion that it is

time something was done to protect the Electrical Industry and to prevent cable of inferior foreign manufacture being exploited on the public under the guise of high class material.—Yours faithfully,

A. F. FERGUSON & Co.,
Secretaries.

---

BOMBAY, 19th April 1917.

The SECRETARY TO GOVERNMENT,
P. W. D., SECRETARIAT,
Bombay.

SIR,—We are directed by our Committee to address you on the subject of the labelling of Rubber Insulated Copper Wire and Cables. It is the practice of British Manufacturers of repute to have labels containing their name and stating grade of insulation sealed on to their wires. In consequence of the export from the United Kingdom of such wires and cables having been prohibited, the market here is being flooded with wires and cables of foreign make, a large proportion coming from Japan, and it has been noticed that much is supplied without labels at all and that when labels are used they are merely tied on and not sealed.

This, in our Committee's opinion, is very unsatisfactory and we are therefore instructed to ask you, if you would be good enough to bring the matter to the notice of the proper authorities with a view to legislation being introduced to make it compulsory for Cable Manufacturers to supply labels to all imported Rubber Insulated Copper Wires and Cables, the labels to be properly sealed on and to contain the Maker's name, the Grade and the Insulation resistance. Such a regulation would afford some protection to Manufacturers of high class wire and to the general public.

The particular interest of our Association is in the grave danger caused by the likelihood of fire where inferior wires and cables are used.—We have, etc.,

A. F. FERGUSON & Co.,
Secretaries.

No. 609/82/I of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 10th May 1917.

The SECRETARY to GOVERNMENT,
PUBLIC WORKS DEPARTMENT,
Bombay.

SIR,—My Committee have been favoured with a copy of the letter, dated 19th ultimo, from the Bombay Fire Insurance Association to your Department, on the subject of the labelling of Rubber Insulated Copper Wire and Cables, and in support of the case that has been put forward, I am to state my Committee are informed that for some considerable time Japanese, Italian and Dutch Cables have been imported into India in large quantities. In many cases these cables bear no labels or marking of any kind to indicate the country of origin or even the quality or grade of the goods. Where labels are supplied the information given thereon is frequently such as to mislead the general public, *e.g.*, the words "Made in accordance with the standard of the Cable Makers' Association," which appear on certain labels attached to foreign goods, would induce purchasers to believe they are being supplied with goods manufactured by British firms who are members of the Cable Makers' Association.

2. With regard to the manner in which the labels are secured to the coils of cable, my Committee understand even British Manufacturers take very little trouble in this important matter. Some consignments have been received with labels properly secured and sealed with lead seals, but other consignments have labels which are merely tied on to the goods with tape and no attempt has been made to prevent these labels being removed. The majority of the Electric Cable Manufacturers in England are members of the Cable Makers' Association and one of the main purposes for which this Association was formed was to maintain amongst British Manufacturers a high standard of goods and certain definite standard specifications of rubber wires were fixed to which all members agreed to adhere. Every coil of wire manufactured by any member of the Association is specially labelled, showing the type size and grade of wire and the manufacturer's name. These

labels, after being affixed to the wire, are sealed with a special seal bearing the manufacturer's name and no member of the Association is permitted to sell a coil of wire without the seal being intact. Wires and cables other than those manufactured in accordance with these standard specifications of the Cable Makers' Association need not necessarily be either labelled or sealed.

3. In view of the fact that large quantities of inferior wire are now being imported into this country, it is felt that no wire, whatever its class or grade, should be permitted to be sold without the manufacturer's label securely affixed to the coil under the wrappings, and sealed with a seal bearing the name of the manufacturer.

4. Another matter to which my Committee would draw the attention of Government is that the Indian market has been flooded recently with a large quantity of Japanese wire bearing labels which are a distinct imitation of the labels used by members of the Cable Makers' Association in England and it is reasonable to suppose, from the similarity of the two labels, that purchasers would assume that the Japanese Manufacturer is a member of the Cable Makers' Association. This, it is felt, should not be permitted especially as the Japanese wire is frequently of most inferior quality.

5. My Committee trust that the necessary legislation will be introduced to make it compulsory that all wires and cables sold in India must be labelled and sealed and also to ensure that foreign countries will find it impossible to export their goods into this country so labelled as to deceive a purchaser into believing he is buying goods manufactured in strict accordance with well-known English standards.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

---

No. 611/82/I of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 10th May 1917.

The SECRETARIES,
BOMBAY FIRE INSURANCE ASSOCIATION,
Bombay.

DEAR SIRS,—I am directed to acknowledge receipt of your letter

of the 19th ultimo together with a copy of a letter addressed by you to the Bombay Government in connection with the labelling of Rubber Insulated Copper Wire and Cables imported into this country. In reply, I am to state that my Committee have addressed the Bombay Government in support of your representation.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

---

THE BOMBAY FIRE INSURANCE ASSOCIATION,
BOMBAY, 17th May 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—We are directed to acknowledge receipt of your letter No. 611/82/1 of 1917, dated 10th instant, and to thank your Committee for the action taken by them in this matter.—Yours faithfully,

A. F. FERGUSON & Co.,
Secretaries.

---

THE BOMBAY FIRE INSURANCE ASSOCIATION,
BOMBAY, 19th July 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—Reverting to our letter of the 19th April last, we are directed by our Committee to enclose herewith copy of a further communication addressed to the Secretary to Government, P. W. D., Bombay.—Yours faithfully,

A. F. FERGUSON & Co.,
Secretaries.

---

BOMBAY, 19th July 1917.

The SECRETARY TO GOVERNMENT,
P. W. D., SECRETARIAT,
Bombay.

SIR,—Reverting to our letter of 19th April last, we are directed by our Committee to state that we have since been advised that in England the Principal British Cable Manufacturers in addition to the use of sealed printed labels have adopted the more modern

method of printing the name of the Manufacturer on the inner side of the taping on Wires and Cables and also utilising an identification thread which is run in straight underneath the braiding.

We also understand that both in Rangoon and Shanghai the Electrical Light and Power Companies insist upon printed tape in connection with wires and cables supplied to them and as this is a very desirable supplement to the labels and seals, our Committee would suggest that Government should make these methods of identification compulsory.—We have, etc.,

A. F. FERGUSON & Co.,
Secretaries.

---

No. 907/82 of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 3rd August 1917.

The SECRETARY TO GOVERNMENT,
PUBLIC WORKS DEPARTMENT,
Bombay.

SIR,—I am directed to refer to my letter No. 609/82/I, dated 10th May 1917, regarding the labelling of rubber insulated copper wire and cables and in connection therewith to state my Committee have been favoured with a copy of a further letter which has been addressed to your Department by the Bombay Fire Insurance Association pointing out that in England the principal British Cable Manufacturers, in addition to the use of sealed printed labels, have adopted the more modern method of printing the name of the manufacturer on the inner side of the taping on wires and cables and also utilising an identification thread which is underneath the braiding.

2. In supporting the suggestion of the Bombay Fire Insurance Association, *viz.*, that these methods of identification should be made compulsory, I am to express a hope that the matter will receive early consideration.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 914/82/F OF 1917.

CHAMBER OF COMMERCE,

BOMBAY, 3rd August 1917.

The SECRETARIES,

BOMBAY FIRE INSURANCE ASSOCIATION,

Bombay.

DEAR SIRS,—I am directed to acknowledge receipt of your letter of the 19th ultimo together with a copy of the further communication addressed by you to the local Government in connection with the import of rubber insulated copper wire and cables. In reply I am to state that my Committee have addressed the Bombay Government in support of your representation.—I am, etc.,

R. E. GREGOR-PEARSE,

Secretary.

---

No. 10548 OF 1917.

REVENUE DEPARTMENT,

BOMBAY CASTLE, 30th August 1917.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—With reference to your letter No. 907-82, dated 3rd August 1917, to the address of the Secretary to Government in the Public Works Department, I am directed to state that the suggestion made by the Bombay Fire Insurance Association that, in the case of rubber insulated copper wire and cables, in addition to the use of sealed printed labels, the printing of the manufacturer's name on the inner side of the taping and the utilisation of an identification thread underneath the braiding should be made compulsory by legislation, has been referred to the Government of India for consideration and orders.—I have, etc.,

A. F. L. BRAYNE,

Under Secretary to Government.

No. 13475 of 1917.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 9th November 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letters addressed to this Government in the Public Works Department Nos. 609-82-I and 907-82, dated respectively 10th May and 3rd August 1917, on the subject of proposed legislation in connection with the labelling of rubber insulated copper wire and cables imported into India, I am directed to state that the Government of India, to whom the representations were referred for orders, have, after a careful consideration of the matter, arrived at the following conclusions. They consider that, from the point of view of the customs and merchandise marks laws, there is no necessity for any legislation on the lines proposed. They are also of opinion that no strong case has been made out for the suggested legislation on the ground of public safety. Obviously the proper remedy lies with the buyer; and, so far as the quality of wire and cables is concerned, the Insurance companies can also solve the problem by refusing to accept insurance in the case of any installation containing wire and cables incapable of identification. In cases in which any trade marks are counterfeited, it is open to the parties aggrieved to institute proceedings in a court of law, and the customs authorities can detain the goods for a reasonable period on an indemnity bond being furnished. In these circumstances, the Government of India regret that they are unable to accept the suggestions made by the Chamber.

2. I am to add that the next conference of Electrical Engineers and Inspectors will be held in Bombay in the ensuing cold weather. Should the Chamber wish to bring the matter before the conference with a view to consider the remedial measures necessary, they may arrange, in consultation with the Electrical Adviser to the Government of India, to send delegates to the conference.—I have, etc.,

A. F. E. BRAYNE,
Under Secretary to Government.

No. 1260/82/1 of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 6th December 1917.

The SECRETARIES,
BOMBAY FIRE INSURANCE ASSOCIATION,
Bombay.

DEAR SIRS,—With reference to your letter dated 19th April 1917, and its enclosure, in connection with the labelling of rubber insulated copper wire and cables, I am directed to send you herewith for information a copy of a letter that has been received by this Chamber from the Bombay Government on this subject.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

---

THE BOMBAY FIRE INSURANCE ASSOCIATION.
BOMBAY, 13th December 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—We are directed to acknowledge, with thanks, receipt of your letter No. 1260/82 of the 6th instant, together with enclosure referred to therein, and to inform you that the matter is not being dropped here. A further representation is being made, and it is hoped that the Chamber will accord its support to same, when ready.

Our Committee are intimating to Government their desire to be represented at the Conference referred to.—Yours faithfully,

A. F. FERGUSON & Co.,
Secretaries.

---

No. 1294/82/1 of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 18th December 1917.

The ELECTRICAL ADVISER to the GOVERNMENT OF INDIA,
Delhi.

SIR,—I am directed to inform you that my Committee recently addressed the Bombay Government in connection with the labelling of rubber insulated copper wire and cables imported into

India and that the local Government in reply intimated that if this Chamber wished to bring this matter before the next Conference of Electrical Engineers and Inspectors, arrangements should be made with the Electrical Adviser to the Government of India to send delegates.

2. The members of this Chamber interested were accordingly consulted and I am to inform you that representatives of Callender's Cable and Construction Company, Limited, Killick Building, Home Street, Bombay, and Messrs. W. H. Brady & Co., Limited, Agents for the British Insulated and Helsby Cables, Limited, Royal Insurance Buildings, Churchgate Street, Bombay, are desirous of attending the next Conference which it is now understood will be held in Calcutta instead of Bombay in January next.

3. The two firms mentioned have been requested to communicate with you direct with a view to making the necessary arrangements for attending at the next Conference.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

---

THE BOMBAY FIRE INSURANCE ASSOCIATION.
BOMBAY, 20th December 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of our letter of the 13th instant, we beg to enclose herewith, for your information, copy of a further letter which we have addressed to Government, in connection with the labelling of rubber insulated copper wires and cables, and copy of a letter sent to representatives of the leading English Cable Manufacturers in Bombay.—We have, etc.,

A. F. FERGUSON & Co.,
Secretaries.

Copy,

15th December 1917.

The UNDER SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY CASTLE,
Bombay.

SIR,—With reference to your letter No. 13475 of 1917, dated 9th ultimo, we are directed to state that our Committee are aware of the points set forth in para. 1 of that letter but that our representations of 19th April and 19th July last were made, not with the idea of obtaining redress for faults committed, but, in the hope that something might be done by Government to *prevent* labels of firms of repute being attached to coils of wire of inferior manufacture, thus obviating the possibility of fraud being practised at the expense of the buyer.

We are also to point out that many installations are not inspected or passed on behalf of Insurance Companies and it is in these that inferior wires and cables incapable of identification are and will be utilised. It is here that the Insurance Companies maintain that a strong case arises on the ground of public safety as many consumers are not conversant with the methods whereby coils and cables manufactured by makers of repute can be identified and have therefore to accept the supplier's word as to the quality.

Our Committee are not prepared to allow the matter to drop without making a further attempt to point out the danger that is so obvious to them in the imperfect labelling of copper wires and cables imported into this country. We are accordingly to state that they wish to place their views before the conference of Electrical Engineers and Inspectors to be held in Bombay in the ensuing cold weather. As suggested in the 2nd para. of your letter, they desire to send delegates to the conference and will be glad if you will advise the Electrical Adviser to the Government of India to that effect.—We have, etc.,

A. F. FERGUSON & Co.,
Secretaries.

*Copy of Letter sent to Representatives of the Leading English Cable Manufacturers in Bombay.*

BOMBAY, 15th December 1917.

DEAR SIRS,—Some months ago it came to the notice of our Committee that there was a growing tendency for rubber insulated copper wires and cables to be supplied either without labels or with labels merely tied on to the wires and not sealed on to them as is the practice of the leading English Manufacturers. Our Committee consider that this practice is distinctly detrimental to the Electric Industry as it opens the door to the probability of labels of firms of repute being attached to coils of wire of inferior foreign manufacture with a view to pass them off as goods of superior quality—and by so doing to deceive the buyer. The Committee addressed Government in the matter in the hope that something might be done to protect Manufacturers of repute and consumers generally. It was pointed out that it is the practice of the principal British Manufacturers to have labels bearing their names and stating the grade of insulation sealed on to the wires and that certain Manufacturers, in addition to the use of these sealed, printed labels, have adopted the more modern method of printing the name of the Manufacturers on the inner side of the taping on wires and cables and also utilising an identification thread which is run in underneath the braiding. Government was requested to introduce legislation to make it compulsory for cable Manufacturers to attach labels to all imported rubber insulated copper wires and cables, such labels to be properly sealed on and to contain the maker's name and the grade and the insulation resistance, and that the printing of the name of the Manufacturers on the taping and the insertion of the identification thread should also be made compulsory. A reply has now been received from Government stating that they consider that from the point of view of the customs and merchandise marks laws there is no necessity for any legislation on the lines proposed. The reply also states that the next conference of Electrical Engineers and Inspectors will be held in Bombay in the ensuing cold weather and that, should the Insurance Companies wish to bring the matter

before the conference with a view to stating what remedial measures they consider should be taken they may arrange in consultation with the Electrical Adviser to the Government of India to send delegates to the conference.

Our Committee are of the opinion that legislation on the lines suggested by them would be of very great advantage to Manufacturers and feel that the representatives of the leading English Cable Manufacturers in Bombay would be prepared to support them in this matter. We are accordingly directed to request you to be so kind as to furnish us with your views by an early opportunity as it is proposed that, in the event of the leading Manufacturers expressing agreement with our Committee, the matter should again be submitted to Government. We may state that our previous representation to Government was supported by the Bombay Chamber of Commerce.—Yours faithfully,

A. F. FERGUSON & Co.,
Secretaries.

---

No. 10/82/I OF 1918.

CHAMBER OF COMMERCE,
BOMBAY, 3rd January 1918.

The SECRETARIES,
BOMBAY FIRE INSURANCE ASSOCIATION,
Bombay.

DEAR SIRS,—I am directed to acknowledge, with thanks, receipt of your letter, dated 20th ultimo and its enclosures in connection with the labelling of rubber insulated copper wire and cables.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

# APPENDIX V.

## PRIORITY CERTIFICATES.

No. 593 of 1917.

REVENUE DEPARTMENT.
BOMBAY CASTLE, 16th January 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward for the information of your Chamber a copy of the Press Communique, dated 10th January 1917, regarding the procedure to be followed in submitting applications for priority in the supply of stores and plant from the United Kingdom.—I have, &c.,

A. F. L. BRAYNE,
Under Secretary to Government.

## PRESS COMMUNIQUE.

BOMBAY CASTLE, 10th January 1917.

Considerable uncertainty appears to exist as to the method in which applications should be made by firms or persons who require priority treatment for orders which they have placed in the United Kingdom for stores and plant from firms controlled by the Ministry of Munitions. These applications should, in all cases whether the firm is represented in the United Kingdom or not, be made, in the first instance, either to the Local Government or Administration or, if they are directly concerned with the order in question, to the Agent of the Railway Company or head of an Imperial Department. In all cases in which materials are required for the purpose of maintenance or repair in order to maintain continuity of operations, applications should be made to the local

Government on the accompanying form. If the replies to the questions asked on the form are satisfactory, and are found on enquiry to be correct, the Local Government will deal finally with the application, consulting, if necessary, commercial opinion or officers of Government concerned with the industry in question. The Local Government will then endorse their recommendation on the form and return it to the applicants at the address stated for submission direct to the Ministry of Munitions. In all cases of doubt, however, or where it appears that the application is not correctly covered by the definition in Note (F) on the form, the application will be forwarded to the Government of India with the remarks of the Local Government, and the same procedure will be followed in cases where the prescribed form is not employed and an application is made for priority for materials which are to be used on extensions of works or additional operations.

## INDIA.

### Application for Assistance in Procuring Supplies of Material and Stores from the United Kingdom.

*N.B.*—(1) This form is to be used only when materials or stores are required for the purpose of maintenance or repair in order to maintain continuity of operations.

(2) Applicants in using this form must furnish full replies to the questions on pages 2 and 3.

(3) The Local Administration may require such further information to be submitted by the applicants as they may think necessary to enable them to deal with the application.

(4) This form will be returned to the applicants at the address stated in the form with the specific recommendation of the Local Administration as to the necessity for the supply of the material or stores asked for and the degree of urgency the Local Administration attach to the demand. The form should then be sent by the applicants to the firm in the United Kingdom or in India with whom the order is to be placed. It must accompany the application which may be made to the Ministry of

Munitions for a priority certificate. In the absence of a definite recommendation from the Local Administration in India, the Ministry of Munitions will not consider applications for the grant of priority certificates for Indian orders.

(5) A separate form should be used for each order to be placed in the United Kingdom.

(6) Applications should be addressed except as provided below to the Chief Secretary to the Local Administration of the Province within which the materials or stores will be utilised.

(7) When this form is used for railway supplies, it must be forwarded by the applicants to the Secretary, Railway Board, through the Agent or Manager of the railway immediately concerned and not to the Local Administration.

(8) When this form is used for supplies required directly on behalf of an Imperial Department of the Government of India the application should be addressed directly to the Department concerned.

(9) The attention of applicants is invited to the following notes :—

*Notes for the general guidance of applicants.*

(a) When asking for supplies of consumable stores, it is advisable to restrict the demand to cover as short a period as may be possible, as small orders, say for three months' supply, have a better chance of being put through quickly than large ones.

(b) There is considerable delay at present in securing compliance with orders for copper, brass and steel. Brass or steel should be substituted for copper wherever possible. At present it is much easier to obtain iron than steel, and whenever possible shell discard steel should be used in the place of ordinary mild steel.

(c) All demands must be allocated to a definite purpose and use. Indents described as "To meet ordinary trade

requiremen s" or "for structural purposes," etc., are not likely to receive priority certificates from the Ministry of Munitions.

(*d*) Following the policy adopted in the United Kingdom, no *new* textile machinery can be given a priority certificate except on an established case of shortage for war purposes of the material it is proposed to manufacture. The fact that a textile firm is occupied on war contracts does not of itself entitle that firm to secure a priority grading for new plant or machinery, unless and until it is shown that there is no surplus of manufacturing power available. At present there is considerable surplus of such power in the United Kingdom, which is still being used for ordinary commercial purposes in some of the textile trades, notably in cotton and woollen cloths, and it is considered by the Ministry of Munitions that that power should be absorbed before any new plant for similar purposes is sanctioned either for the United Kingdom or for India. It may be noted further that the replacing of old textile machinery by new is regarded in the United Kingdom for the purpose of priority classification as new machinery and not as repairs.

(*e*) As regards supplies for collieries it may be mentioned that the policy adopted in the United Kingdom is to refuse steel for headgear, it being considered that timber can be used instead. New screens and washeries are not given any priority certificates at present unless a very strong case can be made out for their supply. Very special reasons are also required to secure the supply of steel girders for underground roadways and roof supports, as in most cases timber can be used for such purposes. Steel is also refused for colliery tubs, the use of wooden bodies with wrought iron bottoms being advised. If there is any difficulty in India in making the bodies of wood, it would seem possible to substitute iron for the steel plates now used.

(*f*) Applications for assistance in procuring materials required for new works or for additions or extensions to existing works, machinery or plant, need not be submitted on any special form. In all such cases applicants must explain in full detail their reasons for considering the new work or additions to be urgent and necessary, and in particular must state whether or not the new work is of national importance and whether or not it is connected directly or indirectly with war work. The Local Administration will give due consideration to such applications, and will forward them with their recommendations for the orders of the Government of India. It may be noted for information, that it is not likely that priority will be given by the Ministry of Munitions for new works, however important they may be from a local standpoint.

| QUESTION. | REPLY. |
|---|---|
| 1. State the name of the person or firm wishing to place the order. | 1. |
| 2. State name of person or firm by whom the material or stores will be used, and whether engaged on Government work, and, if so, of what kind and to what extent. | 2. |
| 3. Give a brief general description of the material or stores to be ordered from the United Kingdom. | 3. |
| 4. Is the material, etc., required for *bona fide* maintenance or repairs work? | 4. |

| QUESTION. | REPLY. |
|---|---|
| 5. State the specific purpose for which the material, etc., is required. | 5. |
| 6. Is it impossible to obtain the supply locally, or to substitute some other material available in India for that now asked for? | 6. |
| 7. For how long will the supply now asked for last? | 7. |
| 8. What is your normal consumption for the period mentioned in your reply to Question No. 7, and what stocks, if any, do you now hold of the goods asked for? | 8. |
| 9. Have you any stores or material of the description referred to in this application now under indent or under supply from the United Kingdom, if so what is the quantity? | 9. |

Address in India to which application is to be returned:—

Signature of applicant—

RECOMMENDATIONS OF THE LOCAL ADMINISTRATION, RAILWAY BOARD OR THE HEAD OF IMPERIAL DEPARTMENT CONCERNED.

Date.——— (Signed).———

No. 940 OF 1917.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 25th January 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to refer to the Press Communiqué issued by the Government of Bombay No. 343, dated 10th January 1917, (a copy of which was forwarded to you with Government letter No. 593, dated the 16th idem) and to state that Government propose to appoint a Local Committee at Bombay to advise them on applications made by firms and individuals in the Bombay Presidency (excluding Sind) for priority in the supply of stores and plant ordered from the United Kingdom. The Committee will consist of—

(1) Collector of Bombay.

(2) Executive Engineer, Presidency, or Electrical Engineer to Government in electrical cases.

(3) Representative of the Chamber of Commerce, Bombay.

(4) Representative of the Mill-owners' Association, Bombay.

I am to request you to ask the Chamber to communicate to Government as early as possible the name of the representative whom they wish to nominate on the proposed Committee.—I have, etc.,

A. F. L. BRAYNE,
Under Secretary to Government.

---

No. 210/114R/S OF 1917.

CHAMBER OF COMMERCE,
BOMBAY, 8th February 1917.

The UNDER SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I have the honour to acknowledge receipt of your letter No. 940 of the 25th ultimo and to inform you that in compliance with the request contained therein, the Committee of the Chamber

have nominated Mr. H. P. Hebblethwaite of the firm of Messrs. Killick Nixon & Co., to represent them on the proposed Advisory Committee in connection with applications made by firms and individuals in the Bombay Presidency (excluding Sind) for priority in the supply of stores and plant ordered from the United Kingdom.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

---

No. 1274-I.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY,
SIMLA, the 30th January 1917.

The CHIEF SECRETARY TO THE GOVERNMENT OF BOMBAY.

SIR,—With reference to the correspondence ending with the letter from this Department, No. 12448-I, dated the 15th December 1916, I am directed to forward an extract from a memorandum by Sir H. P. Burt, dated the 21st December 1916, regarding applications for assistance in securing supplies from the United Kingdom of materials required for the bazar trades.

2. I am to request that, with the permission of His Excellency the Governor in Council, the position of the bazar trades as regards their dependence on exports from the United Kingdom may be generally examined and that the views of the Government of Bombay may be communicated to the Government of India as soon as possible, with special reference to the possibility of bringing these trades under the system established for controlling applications for priority.—I have, etc.,

I. D. ELLIOTT,
Under Secretary to the Government of India.

---

*Extract from Sir H. P. Burt's memorandum, dated the 21st December 1916.*

7. I am in doubt as to whether the Government of India are aware of the very large number of bazar orders which now reach the Ministry. They have caused me considerable trouble but up to

date I have allowed small quantities of unimportant articles—unimportant from the point of view of the supply of the raw material involved to go through. It seems to me that the bazar requirements in the matter of European goods cannot be completely cut off in a country like India which is not in that respect altogether self-supporting and it is necessary of course to avoid discrimination which would result by allowing a firm like Richardson & Cruddas say, to receive supplies, and denying similar facilities to native firms. Odds and ends are required for the maintenance of dwelling houses, for example, which must I think be met in moderation; nails and screws, sectional iron work, metal for agricultural implements, etc, are instances of the class of goods to which I am referring. I have discussed this matter with the Ministry, and they agree that some little assistance should be afforded in these cases and they have told me that for the present at any rate they will favourably consider applications covering such supplies which are certified as not exceeding about 10 per cent. of the normal consumption. The question is a difficult one to handle, but doubtless the Government of India will be able to devise a scheme to meet the requirements of the case. To deal with each petty merchant would probably be out of the question and possibly one firm in each important place might be appointed a general receiver of such supplies on the understanding that he distributed to others on fair terms. Of course when each mill and other industrial concern has to apply each for its own requirements the bazar supply will not be relied upon to anything like the same extent as in the past, but many people will still have to depend upon the bazar market for their needs.

I have thought it very necessary to bring this matter to the notice of Government to let them know to what extent the Ministry are prepared to assist the bazar trade. It must however be clearly understood that nothing in the way of copper, brass, mild steel (including all articles made therefrom) and spring and tool steel can be allowed for ordinary bazar trade. It will be understood that I am not dealing here with supplies for non-essential trades and "luxury" businesses. As in England, no help whatever can be afforded for supplies for concerns of that kind. By "Bazar trade" I mean the trade in what is essentially necessary for maintenance work.

No. 1511 of 1917.

REVENUE DEPARTMENT,

BOMBAY CASTLE, 8th February 1917.

Forwarded to the Collector of Bombay for favour of remarks which should be submitted to Government with the least possible delay after consulting the Chamber of Commerce, Bombay.

R. B. VAKIL,

for Under Secretary to Government.

---

No. C.R/88 of 1917.

BOMBAY COLLECTOR'S OFFICE,

10th February 1917.

Copies forwarded with compliments to the Secretary, Bombay Chamber of Commerce, with a request that they will favour the Collector with their views at a very early date.

W. SHEPHERD,

Collector of Bombay.

---

No. 256/114 R/S of 1917.

BOMBAY, 16th February 1917.

The COLLECTOR OF BOMBAY,

Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. C. R/88, dated 10th instant, forwarding copies of correspondence in connection with applications for assistance in securing supplies from the United Kingdom of materials required for the bazar traders and requesting the views of this Chamber thereon.

In reply I am to state my Committee feel that some consideration should be shown in this matter for the bazar demand but it is difficult to suggest ways and means of effecting it in practice

They do not consider that the suggestion to appoint one firm as general receiver is practicable and I am to submit that perhaps the best course to pursue would be to lay the onus on each applicant of furnishing some evidence of his normal turnover in each article and on his doing so, to allow him the agreed percentage.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

---

No. 1685 of 1917.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 13th February 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of my letter No. 593, dated 16th January 1917, I am directed to forward for the information of your Chamber a copy of a Press Communique No. 1684, dated 13th February 1917, laying down certain further instructions in regard to the procedure to be followed in submitting applications for priority in the supply of stores and plant from the United Kingdom.—I have, etc.,

A. F. L. BRAYNE,
Under Secretary to Government.

---

No. 1684.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 13th February 1917.

PRESS COMMUNIQUE.

With reference to the Press Communique No. 343, dated 10th January 1917, regarding applications for assistance in procuring supplies of material and stores from the United Kingdom, it is hereby notified that the Secretary of State for India has intimated

that ordinary demands for materials and stores other than those for urgent requirment for a specific purpose cannot now receive priority unless it is authoritatively stated on all indents that demands have been kept down to a bare minimum sufficient only to meet essential maintenance purposes and that definite purposes for which supplies requiring priority certificate are needed must be stated and explicit reason given for requiring urgency supply.

---

No. 2191 OF 1917.

REVENUE DEPARTMENT,

BOMBAY CASTLE, 23rd February 1917.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—In continuation of my letter No. 1685, dated 13th February 1917, I am directed to forward for the information of your Chamber a copy of a Press Communique No. 2190, dated 23rd February 1917, regarding the appointment of Priority Committees at Bombay and Karachi for the purpose of advising Government on applications for certificate of priority for the supply of stores and plant ordered from the United Kingdom.—I have, etc.,

A. F. L. BRAYNE,
Under Secretary to Government.

---

No. 2190.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

BOMBAY CASTLE, 23rd February 1917.

PRESS COMMUNIQUE.

With reference to Press Communiqués No. 343, dated 10th January 1917, and No. 1684, dated 13th February 1917, it is hereby notified that Priority Committees as shown below have been

appointed by Government for the purpose of advising Government on applications for certificates of priority for the supply of stores and plant ordered from the United Kingdom :—

*Bombay.*

The Collector of Bombay (Chairman),

The Executive Engineer, Presidency, or Electrical Engineer to Government in electrical cases,

Mr. H. P. Hebblethwaite of the firm of Messrs. Killick Nixon and Company (nominated by the Chamber of Commerce Bombay),

Mr. W. H. Brady of Messrs. Bradbury and Company (nominated by the Millowners' Association, Bombay).

*Karachi.*

The Collector of Karachi (Chairman),

The Honourable Mr. W. U. Nicholas, Chairman of the Chamber of Commerce, Karachi,

Mr. W. H. Neilson, Chief Engineer, Karachi Port Trust,

Mr. W. R. Carstairs, Chairman of the River Craft Building Committee.

The Bombay Committee will deal with applications from firms and individuals in Bombay City and the Presidency proper and the Karachi Committee will deal with applications from firms and individuals in Sind. Persons and firms desiring certificates of priority should therefore forward their applications in the appended form* to the Committee concerned, who will consider the requirements of the applicants and submit the applications to Government with their opinion as to the urgency or otherwise of the requirements.

2. Copies of the application form are kept for sale at the Government Central Press, Bombay, and at the Commissioner in Sind's Press at Karachi.

* Printed as an accompaniment to this Press Communiqué.

*Accompaniment to the Press Communiqué, Revenue Department, No. 2190, dated 23rd February 1917.*

## INDIA.

### APPLICATION FOR ASSISTANCE IN PROCURING SUPPLIES OF MATERIAL AND STORES FROM THE UNITED KINGDOM.

*N.B.*—(1) This form is to be used only when materials or stores are required for the purpose of maintenance or repair in order to maintain continuity of operations.

(2) Applicants in using this form must furnish full replies to the questions on pages 3 and 4. In all cases where different sizes and description of articles are asked for on one form, *e.g.*, different sections of steel, different sizes of goods of the same description for upkeep of looms, ropes of different sizes, etc., etc., the information to be given under question 3 in the form *must* be amplified by attaching to the form complete and detailed specification of the goods required. If by any chance such a specification cannot be prepared by the applicant in India he should ask his Agents or manufacturers in England to attach such a specification before submitting the form to the Ministry of Munitions.

(3) A separate form should be used for each order to be placed in the United Kingdom.

(4) Applications should be addressed except as provided in clauses 6 and 7 below to the Chairman of the Priority Committee at Bombay when the articles applied for are required in the Presidency proper (including Bombay City), and to the Priority Committee at Karachi when they are required in Sind. The applications should be addressed c/o Collector of Bombay or Collector of Karachi as the case may be. The Chairman of the Committee will submit the applications to the Chief Secretary to Government with the remarks of the Committee. The Priority Committees and the Local Administration may require such further information to be submitted by the applicants as they may think necessary to enable them to deal with the application.

(5) This form will be returned to the applicants at the address stated in the form with the specific recommendation of the Local Administration as to the necessity for the supply of the material or

stores asked for and the degree of urgency the Local Administration attach to the demand. The form should then be sent by the applicants to the firm in the United Kingdom or in India with whom the order is to be placed. It must accompany the application which may be made to the Ministry of Munitions for a priority certificate. In the absence of a definite recommendation from the Local Administration in India, the Ministry of Munitions will not consider applications for the grant of priority certificates for Indian orders.

(6) When this form is used for railway supplies, it must be forwarded by the applicants to the Secretary, Railway Board, through the Agent or Manager of the Railway immediately concerned and not to the Priority Committees.

(7) When this form is used for supplies required directly on behalf of an Imperial Department of the Government of India the application should be addressed directly to the Department concerned.

(8) The attention of applicants is invited to the following notes:—

*Notes for the general guidance of applicants.*

(a) When asking for supplies of consumable stores, it is advisable to restrict the demand to cover as short a period as may be possible, as small orders, say for three months' supply, have a better chance of being put through quickly than large ones.

(b) There is considerable delay at present in securing compliance with orders for copper, brass and steel. Brass or steel should be substituted for copper wherever possible. At present it is much easier to obtain iron than steel, and whenever possible shell discard steel should be used in the place of ordinary mild steel.

(c) All demands must be allocated to a definite purpose and use. Indents described as "To meet ordinary trade requirements" or "for structural purposes," etc., are not likely to receive priority certificates from the Ministry of Munitions.

(d) Following the policy adopted in the United Kingdom, no new textile machinery can be given a priority certificate except on an established case of shortage for war purposes of the material it is proposed to manufacture. The fact that a textile firm is

occupied on war contracts does not of itself entitle that firm to secure a priority grading for new plant or machinery, unless and until it is shown that there is no surplus of manufacturing power available. At present there is considerable surplus of such power in the United Kingdom, which is still being used for ordinary commercial purposes in some of the textile trades, notably in cotton and woollen cloths, and it is considered by the Ministry of Munitions that that power should be absorbed before any new plant for similar purposes is sanctioned either for the United Kingdom or for India. It may be noted further that the replacing of old textile machinery by new is regarded in the United Kingdom for the purpose of priority classification as new machinery and not as repairs.

(e) As regards supplies for collieries it may be mentioned that the policy adopted in the United Kingdom is to refuse steel for headgear, it being considered that timber can be used instead. New screens and washeries are not given any priority certificates at present unless a very strong case can be made out for their supply. Very special reasons are also required to secure the supply of steel girders for underground roadways and roof supports, as in most cases timber can be used for such purposes. Steel is also refused for colliery tubs, the use of wooden bodies with wrought iron bottoms being advised. If there is any difficulty in India in making the bodies of wood, it would seem possible to substitute iron for the steel plates now used.

(f) Applications for assistance in procuring materials required for new works or for additions or extensions to existing works, machinery or plant need not be submitted on any special form. In all such cases applicants must explain in full detail their reasons for considering the new work or additions to be urgent and necessary, and in particular must state whether or not the new work is of national importance and whether or not it is connected directly or indirectly with war work. The Local Administration will give due consideration to such applications, and will forward them with their recommendations for the orders of the Government of India. It may be noted for information that it is not likely that priority will be given by the Ministry of Munitions for new works, however important they may be from a local standpoint.

| QUESTION. | REPLY. |
|---|---|
| 1. State the name of the person or firm wishing to place the order. | 1. |
| 2. State name of person or firm by whom the material or stores will be used, and whether engaged on Government work, and, if so, of what kind and to what extent. | 2. |
| 3. Give a brief general description of the material or stores to be ordered from the United Kingdom. | 3. |
| 4. Is the material, etc., required for *bonâ fide* maintenance or repairs work? | 4. |
| 5. State the specific purpose for which the material, etc., is required. | 5. |

| QUESTION. | REPLY. |
|---|---|
| 6. Is it impossible to obtain the supply locally, or to substitute some other material available in India for that now asked for? | 6. |
| 7. For how long will the supply now asked for last? | 7. |
| 8. What is your normal consumption for the period mentioned in your reply to Question No. 7, and what stocks, if any, do you now hold of the goods asked for? | 8. |
| 9. Have you any stores or material of the description referred to in this application now under indent or under supply from the United Kingdom or elsewhere; if so, what is the quantity? | 9. |
| 10. State the time within which it is essential that the order should be executed. | 10. |

Submitted to the Priority Committee at—

Address in India to which application is to be returned:—

Signature of applicant—

RECOMMENDATIONS OF THE PRIORITY COMMITTEE.

(Signed)——————Chairman.

}Members.

Dated——————1917.

RECOMMENDATIONS OF THE LOCAL ADMINISTRATION, RAILWAY BOARD OR THE HEAD OF THE IMPERIAL DEPARTMENT CONCERNED.

Dated——————1917. (Signed)——————

Chief Secretary to the Government of Bombay.

No. 2969 of 1917.

REVENUE DEPARTMENT,

BOMBAY CASTLE, 10th March 1917.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—In continuation of my letter No. 2191, dated 23rd February 1917, I am directed to forward for the information of your Chamber, a copy of a Press Communiqué No. 2968, dated 10th March 1917, laying down that applications for certificates of priority should be submitted in triplicate.—I have, etc.,

A. F. L. BRAYNE,

Under Secretary to Government.

---

No. 2968.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT,

BOMBAY CASTLE, 10th March 1917.

PRESS COMMUNIQUÉ.

With reference to Press Communiqué No. 2290, dated 23rd February 1917, it is hereby notified that persons and firms desiring certificates of priority should forward in triplicate to the Committee concerned their applications in the form appended to that Press Communiqué. One copy of the application will be kept on the records of the Priority Committee, the second will be returned to the applicant with the recommendation of Government, and the third will be kept by the Priority Committee to replace the one returned to the applicant, in the event of the latter being lost.

---

No. 4230 of 1917.

REVENUE DEPARTMENT,

BOMBAY CASTLE, 4th April 1917.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—In continuation of my letter No. 2969, dated 10th March 1917, I am directed to forward for the information of your Chamber,

a copy of a Press Communiqué No. 4229, dated 4th April 1917, laying down a new procedure for submitting applications for certificates of priority.—I have, etc.,

R. B. VAKIL,
*for* Under Secretary to Government.

---

No. 4229.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 4th April 1917.

*Corrigendum.*

The form of application for certificate of priority should be submitted in quintuplicate and not in triplicate.

PRESS COMMUNIQUE.

The Ministry of Munitions have decided that a uniform form should be adopted for all applications for materials required from the United Kingdom for which priority permits have to be obtained. This form, which will be in triplicate, will be used in connection with all applications, that is to say, not only with those for materials required to maintain continuity of operations but also with those for materials required for new works or for additions or extensions to existing works. To give effect to this proposal, the Government of India have decided to appoint an authority which will be final so far as India is concerned for all work connected with the grant of priority certificates. This will be the Indian Munitions Board which will deal with all applications which have not been rejected by the local authorities with effect from 1st April 1917. With reference to Press Communiqués No. 343, dated 10th January, Nos. 1684 and 2190, dated 13th and 23rd February, and No. 2968, dated 10th March 1917, it is hereby accordingly notified that persons and firms desiring certificates of priority should forward to the Priority Committee in Bombay or Karachi as the case may be their applications in triplicate in the form appended to this Press Communiqué. The

Priority Committees at Bombay and Karachi have been authorized by this Government to deal with all such applications as are presented to them. In cases in which the Priority Committees see no ground for recommending priority certificates, they will inform the applicants direct accordingly. In respect of applications which the Committees consider may be recommended for priority certificates or some other form of special treatment, they will forward the applications in triplicate with such recommendations direct to the Munitions Board. In cases in which the latter support the applications, one copy of them will be returned to the applicants through the Priority Committee concerned for disposal, in accordance with the instructions in note No. (3) on the printed form of application.

---

FORM OF APPLICATION FOR PRIORITY ASSISTANCE IN PROCURING SUPPLIES OF MATERIALS OR ARTICLES FROM THE UNITED KINGDOM.

*This form in triplicate is to be forwarded through the Local Administration or the Local Priority Committee where such exists to the Indian Munitions Board.*

(1) Applicants should fill this form in triplicate and must furnish full replies to the questions noted below.

(2) The Local Administrations or the Local Priority Committees may require such further information to be submitted by the applicants as they may think necessary to enable them to deal with the application.

(3) One copy of this form will be returned to the applicants with the specific recommendation of the Indian Munitions Board as to the necessity for the supply of the material or stores asked for and the degree of urgency the Board attach to the demand. The form should then be sent by the applicants to the firm with whom the order is to be placed. It must accompany the application which may be made to the Ministry of Munitions for a priority certificate. In the absence

of a definite recommendation from the Munitions Board, the Ministry of Munitions will not consider applications for the grant of priority certificates. The other two copies will be forwarded by the Munitions Board to the Ministry of Munitions.

(4) A separate form should be used for each order to be placed in the United Kingdom.

(5) In all cases where different sizes and descriptions of articles are asked for on one form, *e.g.*, different sections of steel, different sizes of goods of the same description for upkeep of looms, ropes of different sizes, etc., etc., the information to be given under question 3 in the form, *must* be amplified by attaching to the form complete and detailed specification of the goods required. If by any chance such a specification cannot be prepared in India, agents or manufacturers in England must attach such a specification before the form is submitted to the Ministry. It is important that this should invariably be done.

(6) Applications should be addressed except as provided below to the Chief Secretary to the Local Administration or to the Local Priority Committee of the Province within which the materials or stores will be utilised.

(7) When this form is used for railway supplies, it must be forwarded by the applicants to the Secretary, Railway Board, through the Agent or Manager of the railway immediately concerned and not to the Local Administration or to the Local Priority Committee.

(8) When this form is used for supplies required directly on behalf of an Imperial Department of the Government of India the application should be addressed direc to the Department concerned.

---

1. State the name of the person or firm wishing to place the order.

2. State name of person or firm by whom the material or stores will be used, and whether engaged on Government work, and if so, of what kind and to what extent.

3. Give a brief general description of the material, articles, or parts thereof including quantities, to be ordered from the United Kingdom.

4. Is the material, etc., required for *bona fide* maintenance or repairs work?

5. State the nature and extent of the plant to be maintained, repaired or manufactured and the evidence of urgency.

6. State the specific purpose for which the material, etc., is required.

7. Why it is impossible to obtain the supply locally, or to substitute some other material for that now asked for?

8. For how long will the supply now asked for last?

9. What is your normal consumption for the period mentioned in your reply to No. 8?

10. What stocks, if any, do you now hold of the goods asked for? In the case of machinery or plant, what standby plant or spares have you in hand at present, and from what firms in the United Kingdom or elsewhere have you obtained the material, articles or parts thereof in the past?

11. Have you any stores or material of the description referred to in this application now under indent or under supply from the United Kingdom, or elsewhere; if so, what is the quantity?

## DECLARATION.

We hereby declare that the abovementioned materials, articles, or parts thereof, as set forth herein are required for maintenance and repair, or for the specific purposes the special urgency of which is set forth below.

*Signature of Applicant.*

Submitted to the Local Priority Committee at Local Administration of

## RECOMMENDATIONS OF THE LOCAL PRIORITY COMMITTEE, LOCAL ADMINISTRATION, RAILWAY BOARD OR THE HEAD OF THE IMPERIAL DEPARTMENT CONCERNED.

Date (Signed)

## RECOMMENDATIONS OF THE INDIAN MUNITIONS BOARD.

No. ( Signed )

Date *Secretary, Indian Munitions Board.*

( *For use in the English Ministry of Munitions only.* )

The above application has been considered and the Priority classification and number allotted by the Ministry of Munitions, Priority Branch, is shown below.

Ministry of Munitions, Priority Branch, Priority classification reference: Sub

" " " " " "

Date (Signed)

No. 676/114/R./S. of 1917.

CHAMBER OF COMMERCE,

BOMBAY, 22nd May 1917.

The PRESIDENT OF THE MUNITIONS BOARD,

GOVERNMENT OF INDIA,

Simla.

SIR,—Under instructions from my Committee I have the honour to inform you that representations have been received from some of the members of this Chamber as to the serious consequences which will ensue if the present rules regarding the treatment of applications for priority certificates to replenish stocks be rigidly enforced in all cases. My Committee understand that the existing rules have been framed by your department in consultation with the Ministry of Munitions in England, and they fully realize that consideration of the general national interests must outweigh all other considerations and that in such a matter as this there may well be reasons, of which they cannot be fully cognisant, which make the present rules necessary whatever their local consequences may be. They do not wish, therefore, to be understood as making a protest against the rules or as expressing any opinion as to their expediency.

2. My Committee conceive it their duty, however, to represent to you what the local consequences will be so that your Board and the Ministry of Munitions may have all the facts before them. It is understood that under the present rules applications for Priority Certificates to replenish stocks can, under no circumstances, be recommended. In so far as stocks of articles required for use in factories are concerned there seems no reason to take any objection to the rule, since factories can estimate their future requirements with approximate accuracy and can give an indent for those requirements to the importing firm. But in the case of articles used by Government departments and railways the circumstances are different. My Committee understand that Government departments and railways may only buy their requirements locally from stocks held in the country and may not give indents for future requirements to importing firms. It follows therefore that under the present rules it is impossible for a firm,

when it sells existing stocks of British made goods to a Government department or a railway, to obtain fresh supplies of those goods to replace the sales, and it is in this connection that serious consequences are apprehended.

3. There are in this city several firms, whose principal business is the import and sale of British machinery, spare parts, machinery, stores and other similar goods. A very considerable portion of their business has in the past been done with Government departments and railways, and recently such stocks as they hold have been eagerly bought by Government and the railways. If they are unable to obtain any fresh supplies to replace these stocks, the effect will be the virtual cessation of their business during the war. The consequences, as far as these firms are concerned, will not however be limited to the duration of the war. If the import of British goods be brought to a standstill, the opportunity to supplant them will not be lost by neutrals and others. The competition of foreign manufacturers with British manufacturers in this trade is, under normal conditions, sufficiently severe, and if the trade be forced, during the war, into foreign channels and the leading importers of British goods crippled by the temporary cessation of their business, it is apprehended that the very greatest difficulty will be experienced in recapturing the lost trade after the war.

4. Lastly it has been represented to my Committee that the resultant depletion of stocks may have serious consequences for the Government departments and the Railways concerned. The intention, it is understood, is that Government departments and railways, when they cannot obtain their requirements locally or stocks, shall indent for their requirements direct through the India Office. Experience shows, however, that it is not always possible for so large a consumer as a railway or a Government department to foresee for months ahead their exact requirements of all stores. This difficulty is aggravated under present circumstances by the great delays which take place in the manufacture and shipment of goods and the consequent uncertainty as to when the supplies indented for will arrive. The difficulty, moreover, is particularly great in the case of goods required by

the military and naval departments, as their needs vary greatly and are therefore the more difficult to anticipate by indent. There is good reason to believe, therefore, that the existence of reasonable stocks in this country is essential for the needs of the various departments of Government and the railways and in this connection I am attaching hereto a copy of a letter received from a member, in which certain specific instances are quoted.

5. I am to request, therefore, that your Board and the Ministry of Munitions will give very careful consideration to the consequences which are apprehended from a rigid adherence to the present rules and will endeavour to modify those rules to some extent if it can be done without injury to paramount national interests.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

---

PRIORITY CERTIFICATES.

"In compliance with your letter of yesterday, we give you the following instances, *viz.*:—

*Ice Plants.*

These are in demand every hot weather and we always keep one or two plants in stocks. A large number have been supplied for Mesopotamia and our last stock plant was recently supplied to the Military Authorities for use there. On asking for a Priority Certificate in respect of an indent for a replace plant, our request was refused because the indent was for replenishment of stocks.

*Electric Lamps.*

Many thousands of these are used annually by Government Departments, Shipping Companies, Mills and Factories, and one of our clients buys them from us to fill orders from the R. I. M. for equipping Transports, etc. Having entirely depleted our stock, we asked for a Priority Certificate in respect of an indent for three months' supply and this was refused. If this attitude is adopted towards all British Firms, either Ships and Factories

will have to stand still during the night or they will have to obtain their supplies from other than British sources. As a matter of fact, Japanese lamps are now being *imported* and we have just had to take steps for an infringement of Patent of the British Thomson-Houston Company which we represent.

*Fire Hose.*

For several years past the Bombay Port Trust have used a special quality of Fire Hose and we have always kept a quantity in stock to meet immediate requirements. Our whole stock having been completely exhausted, we put in an indent for three months' supply, and this was refused also because it was to replace sales.

On pointing out to the members of the Priority Committee that Fire Hose was usually required at a moment's notice, and that it would be too late to give us a certificate if the Docks were burning, they admitted the soundness of our argument, but regretted that they were bound by the rules received from Government.

It would appear therefore that these rules do not allow members of Priority Committees to use their common sense and local knowledge. The whole object of appointing these Committees is thereby frustrated, and the useful and reliable help they can give to the Home Munitions Board is nil, if the object aimed at were to get a local decision as to whether the goods ordered were essential and the help desired were to relieve the Home Munitions Board of the necessity of ascertaining this information for itself.

As indicated in our letter of the 7th instant, the rules under which Priority Committees are now working will, it seems to us, have the effect of denuding India of all stocks of British materials, and of replenishing India with goods of Foreign Manufacture. Unless some effective change is made before this transfer process has gone too far, British Trade in India will be very seriously affected.

We may say that we realize the grave necessity for economising tonnage, and we have only asked for Priority Certificates in respect of materials which are absolutely essential for their prospective purchasers."

No. 679/114 R/S of 1917.

CHAMBER OF COMMERCE,

BOMBAY, 25th May 1917.

The SECRETARY to the GOVERNMENT of INDIA,

COMMERCE AND INDUSTRY DEPARTMENT,

Simla.

SIR,—I have the honour to forward herewith for your information a copy of a letter that my Committee have addressed to the President of the Munitions Board, in connection with the question of the treatment of applications for Priority Certificates to replenish stocks.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

---

No. P./580.

GOVERNMENT OF INDIA.

INDIAN MUNITIONS BOARD.

DATED SIMLA, the 14th of June 1917.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—I am directed to refer to your letter No. 676-114-R., dated the 23rd of May 1917, and am to say that a reply to it has been deferred until now owing to the necessity of the Government of India devoting the most careful attention to the representation of your Chamber on a subject of much importance to the commercial community whom you represent, as well as to the services more particularly referred to by you.

2. I am to say in the first place that the Government acknowledges the very reasonable manner in which the questions which your Committee desire to be considered have been presented; and notes with satisfaction their recognition of the fact that general national interests must supersede other considerations, notwithstanding the recognised importance of these.

3. Referring to the rules, the effect of which is that applications for priority certificates to replenish stocks can ordinarily not be recommended, you point out that there seems to be no reason to take exception to this in the case of articles required for use in factories, which can ordinarily forecast their future requirements with approximate accuracy and indent for them in good time.

4. You draw attention, however, to the serious consequences which it is apprehended the application of the rules may entail, both on Government Departments and Railways, if the stocks held in this country, of kinds upon which they have hitherto drawn freely, are depleted and not replaced, while the firms whose principal business has lain in the direction of meetings such demands must virtually cease to do business during the war.

5. With regard to the former point, it is apprehended that the Departments, etc., concerned will have difficulty in foreseeing their exact requirements of all stores. The probability of some inconvenience on this score is not minimised, but it is not believed that the prospect is so serious as to justify an alteration of the orders which have been issued. The principal objection to the laying in of stocks in anticipation of demands other than those which can be precisely foretold is that this results, in the aggregate, in large quantities of articles lying idle in the form of numerous local reserves, thus necessarily involving waste, both of expert manpower at Home, and the locking up of material much of which is in urgent demand to meet immediate necessities in other quarters.

6. Keeping in view the necessity of curtailing stocks as rigidly as possible, it has been decided that future Government and railway orders for articles not obtainable in India must be obtained direct from the United Kingdom, each case being strictly supervised by the Ministry of Munitions. It is obviously better, when an indent must be sent home, that it should be sent in such circumstances as will enable it to be dealt with, without further reference, as a definite and approved demand, rather than that firms should endeavour to anticipate probable Government

requirements and go through the complicated procedure necessary for obtaining the articles.

7. Although Government Departments have in the past purchased from dealers' stocks, it does not follow that similar orders will be placed, in view of the rapidly increasing tension at home. In any case Government would not be justified in permitting such demands to be prejudged by supporting the importation of goods except for a specific case of recognised public importance.

8. Turning to the second point, it must be admitted, in these circumstances, that there is every prospect of a considerable falling off of the business of those in India who have hitherto supplied Government and Railway requirements to a considerable extent from locally held resources. Nothing but the most urgent necessity in larger imperial interests could force the Government of India to regard so abrupt a modification of trade conditions as being inevitable, but in existing circumstances, it can only be looked upon as one of the regrettable consequences of the war.

9. Your Committee points out further not only that will this loss of business, serious in itself, occur during the period of the war, but that it is to be anticipated that it may be of a lasting character owing to the possibility of the trade thus lost to British firms falling into the hands of neutrals and others, who will thus establish a permanent connection.

10. It appears unquestionably true that the present difficulties of British traders will be utilized as far as possible by neutral merchants for the establishment of competitive business, but it is not quite clear how this difficulty can assume very serious proportions, or the trade thus established inevitably become a permanency, seeing that both the Government and the Railways under them will undoubtedly, on the return of normal conditions, naturally make their demands from British sources.

11. The Government of India consider that the fears expressed by your Chamber might be entertained, with more probability of justification, in connection with other supplies than those directly referred to in your letter and in this connection would refer you to the resolutions of the Imperial War Conference on the

subject of trade within the Empire after the war. To the measures which may be expected to arise from these resolutions, must be confided the great issue of the re-establishment of British trade in its former markets in India, as well as the further question of its development.

12. In conclusion I am to say that your Committee rightly understands that the whole question of priority procedure is one which has been carefully examined in consultation with the Ministry of Munitions, and while the Government feel assured that the views which they have expressed are in accordance with the intentions of the Home authorities, they are anxious that the fullest consideration should be extended to such representations as that which you have submitted, and I am to say that copies of this correspondence will therefore be sent to the Ministry of Munitions with an expression of the hope that, if they can see their way to approve a less restrictive attitude, the fact may be communicated to the Government of India.—Yours faithfully,

T. RYAN,

Secretary, Indian Munitions Board.

---

No. 968/114 R. of 1917.

CHAMBER OF COMMERCE,

BOMBAY, 16th August 1917.

The SECRETARY, INDIAN MUNITIONS BOARD,

Simla.

SIR,—My Committee understand that the Munitions Board have recently refused to recommend priority in the case of motor accessories on the ground that the importation thereof is prohibited. If this be so my Committee respectfully submit the matter requires reconsideration in view of the very definite assurance from the Government of India, Department of Commerce and Industry, contained in a letter, dated 28th February last, to a member of this Chamber. In this letter it was stated that Collectors of Customs were able to grant licenses freely in the case of imports of accessories and that it was not intended that any

difficulty should be raised where these accessories were required for the purpose of ordinary trade repairs.

2. My Committee fully appreciate the necessity for the prohibition of the import of motor cars and component parts thereof, if the latter are being assembled in India with a view to the construction of new cars, but it is felt that such accessories as may be required to keep in running order the motor cars that are already in this country, are indispensable and as such should receive a recommendation for priority from the Munitions Board.

3. My Committee trust this matter will receive the early attention of your Board and that it will be carefully reconsidered in the light of the foregoing.—I have, &c.

R. E. GREGOR-PEARSE,
Secretary.

---

No. P. 1490/12

GOVERNMENT OF INDIA.

INDIAN MUNITIONS BOARD.

DATED SIMLA, the 23rd of October 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I am directed to acknowledge the receipt of your letter No. 968/114 R of 1917, dated the 16th August 1917, on the subject of priority for the importation of motor accessories. I am to inform you that it is recognised by the Munitions Board that private motor vehicles, are of industrial value, and may be to some extent, a military asset.

2. Under these circumstances, the Board is prepared to consider on their merits, applications for priority assistance in obtaining supplies of such spare parts or accessories as are essential for the *bonâ fide* maintenance of existing cars and which are not intended for assembling into new cars.—Yours faithfully,

A. C. COUBROUGH,
Controller,
Home Indents and Priority.

# APPENDIX W-1.

## COTTON MARKETING, MIXING, ETC.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 13578 OF 1917.

REVENUE DEPARTMENT.

BOMBAY CASTLE, 10th November 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward for the information of the Chamber a copy of Government Order No. 13577, dated 10th November 1917, regarding certain questions connected with cotton marketing, mixing, ginning, etc.—I have, &c.,

A. F. L. BRAYNE,
Under Secretary to Government.

*Cotton.*

Questions connected with cotton marketing, mixing, ginning, etc.

## GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Order No. 13577.

Bombay Castle, 10th November 1917.

Letter from the Government of India, Department of Revenue and Agriculture (Agriculture), Circular No. 910-37, dated 22nd September 1917:—

"I am directed to forward, for the information of the Governor in Council, extracts from a letter from the Government of the Punjab No. 2689-S, dated the 26th July 1917, together with extracts from the Proceedings of a Conference held at Lyallpur on the 3rd, 4th and 5th April 1917, to discuss cotton

marketing, mixing, ginning, etc., and to invite special attention to the proposals made by the Conference in regard to these matters. I am also to forward 10 spare copies of the extracts of the Proceedings referred to and to request that they may be distributed to Chambers of Commerce and other bodies interested in the cotton trade."

ORDER.—Copies of the letter from the Government of India No. 910-37, dated 22nd September 1917, and of its accompaniments should be forwarded for information to the Commissioner in Sind, the Director of Agriculture, the Chambers of Commerce, Bombay and Karachi, the Indian Merchants' Chamber and Bureau, Bombay, the Bombay Cotton Trades Association and the Bombay Millowners' Association.

2. The Director of Agriculture should be requested to favour Government with his remarks with reference to the proposals of the Conference referred to in the letter from the Government of India.

A. F. L. BRAYNE,
Under Secretary to Government.

---

*Accompaniments to Government Order, Revenue Department, No. 13577, dated 10th November 1917.*

No. 2689-S, dated Simla, the 26th July 1917.

From—The Hon'ble Mr. H. D. Craik, I.C.S., Revenue Secretary to Government, Punjab;

To—The Secretary to the Government of India, Department of Revenue and Agriculture.

I am directed to forward for the information of the Government of India 100 copies of the proceedings of a conference held at Lyallpur on April 3rd, 4th and 5th, to discuss cotton marketing, etc., and to convey the following remarks of His Honour the Lieutenant-Governor.

2. The arrangements proposed in paragraph 1 of the proceedings of the conference, for the communication of telegraphic

reports of cotton prices, appear to be suitable. His Honour understands that this matter is already engaging the attention of the Government of India. The Director of Statistics recently made enquiries on the subject and has been informed for what grades of cotton price quotations are required at the Lyallpur market.

3. Chaudhri Anant Ram's proposal that separate cotton *mandis* should be constructed, referred to in the penultimate sub-paragraph of paragraph I of the proceedings, is, His Honour considers, worthy of further examination, and the Financial Commissioners are being informed that any proposals submitted with a view to giving effect to the suggestion will receive the sympathetic consideration of Government.

4. Orders have already been passed on the proposals discussed in paragraph II of the proceedings for the sale of sites for cotton ginning factories on special conditions. His Honour approved generally of the proposal and agreed that reduced prices should be charged for sites sold on special conditions, and the Financial Commissioner has been requested to submit a statement of conditions for the approval of Government.

5. His Honour agrees that in order to meet the difficulties created by the practice of mixing *desi* and American cotton in ginning factories some system of control appears desirable, but he will await the result of the investigations to be carried out by the gentlemen referred to in the last sub-paragraph of paragraph III of the proceedings. Sir Michael O'Dwyer is, however, of opinion that the statement in the proceedings of the conference that the Bombay Mill-owners cannot at present be satisfied that any of the American cotton they buy is pure is too sweeping. The American cotton sold by the Agricultural Department at their auctions is, he understands, accepted as pure and this accounts for the high prices realized at recent auctions.

6. With reference to paragraph IV of the proceedings, His Honour agrees with the conclusion of the conference that the Punjab Municipal Act, 1911, and the Weights and Measures Act, 1871, provide satisfactorily for the due examination of weights

and measures, and he has asked the Financial Commissioner to invite the attention of the Deputy Commissioners concerned to the matter, and to instruct the Inspector of Factories to test weights on the occasions of his visits.

* * * * *

No. 721-469-C.—2 dated Simla, the 31st May 1917.

From—Nawab Malik Talib Mehdi Khan, Junior Secretary to the Financial Commissioners, Punjab;

To—The Revenue Secretary to Government, Punjab.

With reference to Government of India, Revenue and Agriculture Department demi-official Circular letter No. 992, dated 3rd November 1916, I am directed to forward copy of the proceedings of a Conference held at Lyallpur on April 3rd, 4th and 5th and to say that the Director of Agriculture will take up and report on each point in the resolutions separately, wherever report is called for.

2. On the particular question of the mixing of cotton, and of the attitude of Bombay buyers towards the practice, there were wide variations in the views expressed by representatives of the exporting houses who were present. One gentleman said that it was possible for an expert to detect within 5 per cent. the proportion of *desi* cotton mixed with American: and that the Bombay buyers have no desire to obtain pure American cotton, because, if the cotton were pure, the Lancashire buyers would immediately enter into competition with them for it. After hearing the contrary views expressed by another of the exporters, Mr. Maynard (and, he thinks, most of the others present) felt that the opinions of the first gentleman were not well founded. It is not till the spinning stage is reached that an admixture of a small proportion of *desi* cotton can be detected. An admixture will inevitably be detected, but not prior to spinning (unless it is considerable) and never with that certainty which enables a buyer to say precisely what it is that he is buying. What a buyer wants is to know precisely what he is buying. At present there is no sort of certainty: and a buyer will not pay a better price for pure American cotton because he is not perfectly certain that it will turn out to be really pure.

3. In this view of the facts Mr. Maynard has since been confirmed by a letter from a cotton broker to Mr. Balak Ram, son of Rai Bahadur Ganga Ram, C.I.E. This shows plainly that the Bombay purchasers are anxious to get really pure cotton, and are ready to pay for it: so long as they have an adequate guarantee that it is such. Apparently, so far as Mr. Balak Ram's cotton is concerned, they regard his name as being such a guarantee. "While," they write, "it might be demonstrated from a few lots that mixing pays, in the long run it does not pay.....If you will continue sending us real American cotton, your mark will become known and appreciated among a larger circle of buyers."

4. The inferences to be drawn from these facts are important. Punjab American is now involved in a vicious circle. The buyer will not give a good price because he is not sure of the article. The ginner will mix the cotton because he cannot get a good price for the pure. And pure growing is thereby made nugatory. If, however, we can somehow attain to a guarantee, or a reliable mark which the buyers will trust, ginners and growers will both have an interest in keeping the cotton absolutely pure.

5. As to methods, the fundamental remedy would be the establishment of a "control," such as is proposed as a subject of investigation in resolution No. III. What may be called accidental mixing would be provided for by improved factory construction (Resolution No. II): and the existing domination of the grower by the ginner would be dealt with by Chaudhri Anant Ram's proposal for the establishment of large cotton *mandis*, providing storage accommodation outside of the ginning factories.

6. The communication of telegraphic report of prices is a measure to which the Indian members of the Conference evidently attached considerable value. Some jealousy was aroused by the suggestion that these prices should be communicated to the Lyallpur market, and telegraphed on from there. All the local markets aspire to be on equal terms, with no unfair start to any rival.

7. The proposal to legislate in order to secure pure cotton was pressed by one exporting house. The general view appeared to be that it would be preferable to secure a "control" by agreement.

*Conference at Lyallpur, 3rd to 5th April 1917.*

The following gentlemen attended the Conference :—

(1) The Hon'ble Mr. H. J. Maynard, C.S.I., I.C.S., Financial Commissioner, Punjab—*President.*

(2) The Hon'ble Mr. P. J. Fagan, I.C.S., Financial Commissioner, Punjab.

(3) The Hon'ble Mr. R. A. Mant, Secretary to the Government of India, Revenue Department.

(4) Mr. H. Calvert, I.C.S., Registrar, Co-operative Societies, Punjab.

(5) The Hon'ble Mr. C. A. H. Townsend, I.C.S., Director of Agriculture and Industries, Punjab.

(6) Mr. A. J. W. Kitchin, C.I.E., I.C.S., Deputy Commissioner, Lyallpur.

(7) Mr. W. Roberts, I.A.S., Professor of Agriculture, Punjab.

(8) Mr. M. L. Darling, I.C.S., Assistant Registrar, Co-operative Societies.

(9) Mr. O. T. Faulkner, I.A.S., Deputy Director of Agriculture.

(10) Colonel J. Farmer, Chief Superintendent, Civil Veterinary Department, Punjab.

(11) Mr. W. Taylor, Superintendent, Civil Veterinary Department, South Punjab.

(12) M. Fateh-ud-din, Acting Deputy Director of Agriculture, Gurdaspur.

(13) The Hon'ble Khan Bahadur Saiyid Mehdi Shah.

(14) M. Fateh Khan Nun, Assistant Registrar, Co-operative Societies.

(15) Rai Sahib Sewak Ram of Gangapur.

(16) Chaudhri Muhammad Abdullah, Assistant Director of Agriculture.

(17) Chaudhri Anant Ram of Lyallpur.

(18) M. Barkat Ali, Inspector of Banks, Hoshiarpur.

(19) Chaudhri Niamat Ullah Khan of Madar, Jullundar District.

(20) Chaudhri Abdul Hamid Khan, Inspector of Banks, Lyallpur.

(21) Mr. Miliadis, Agent of the firm of Ralli Brothers.

(22) Mr. F. Heffliger, Agent of the firm of Messrs. Volkart Brothers.

NOTE.—Some of the members were not present throughout the Conference.

I. *Subject.*—To consider how far agriculturists at present get fair prices for their cotton, especially American cotton. If the conclusion arrived at be that they do not generally get fair prices, to consider what steps should be taken to secure better prices for them. In this connection the possibility of posting Bombay, and perhaps other (as Liverpool), prices officially at the principal markets in the province should be considered. This practice is followed, it is understood, *mutatis mutandis* in Egypt.

*Decision.*—The Conference came to the conclusion that the variations in prices the zamindars get on the same day in cotton both *desi* and American are so great from place to place that it is evident that they do not conform to any standard.

(*a*) *Remedies recommended.*—Daily publication of the Bombay prices of Broach, Sind Punjab American, and Sind Punjab qualities of cotton to be made at various cotton centres in the colonies.

(*b*) Lyallpur prices to be also given to other centres.

The information at (*a*) to be first communicated to Lyallpur and then along with that at (*b*) to be transmitted to the other centres. All by telegram on the same day. Government to pay the expenses for the first two years: after that period it is hoped that *mandi* associations will pay the expenditure. The information to be given for seven months from October 1st.

The Professor of Agriculture and the Director of Agriculture to decide the markets to which the information will be sent.

Information of the Liverpool and New Orleans prices of "Middling American" to be received also by daily telegrams for these seven months by the officers of the Agricultural Department at Lyallpur.

Mr. Heffliger of Volkart Brothers drew the attention of the Conference to the fact that selling cotton in advance is distinctly harmful to zamindars and should be discouraged as much as possible.

(c) Auctions have had a most valuable effect in steadying and levelling prices, but their number cannot be increased to a much greater extent than is at present the case with the limited staff at the disposal of the Agricultural Department which is at present employed in grading the cotton sold at these auctions.

The Hon'ble Syed Mehdi Shah, Khan Bahadur, expressed the view that auctions should be held thrice in each season at different centres at which American cotton might be sold ungraded by the Agricultural Department.

The possibility of eventually handing over these auction sales to the Co-operative Department should be borne in mind, and the Conference recommends that the Registrar, Co-operative Societies, might attend himself or send his staff to attend some of the cotton auctions which will be held next winter.

Chaudhri Anant Ram expressed the view that large cotton *mandis* with ample accommodation should be built at the principal markets. In these *mandis* no cotton should be allowed to be stored more than a certain time: the time to be determined in accordance with the conditions of each *mandi*. The establishment of such *mandis* would encourage outside buyers to come and buy. At present the ginning factory owners are the only people who have storage accommodation for cotton, and this gives them a great advantage in dealing with zamindars who bring cotton in to the *mandi* to sell, and, no storage accommodation being available to them, have generally to sell the same day that they reach the *mandi*.

Mr. Kitchin said he would consider the institution of at least one such *mandi* in the Lyallpur District at an early date.

II. *Subject.*—To consider if the present cotton-ginning factories in the province have any structural or other defects which prevent the cotton ginned therein reaching the market in the best condition. In particular the following points were considered :—

(*a*) Is sufficient accommodation provided, whether for storing *kapas* or for storing *rui*: for the latter *pucca* flooring is essential?

(*b*) Do they provide sufficient space between the gins?

If the decision be arrived at that the present factories have such defects, to consider whether any steps to lessen them, so far as factories to be erected in the future are concerned, are feasible, and, if so, what.

The possibility of attaching conditions on the subject to future sales for factory sites of Government land, whether in the Lower Bari Doab or other colonies to be borne in mind.

*Decision.*—The Conference is of opinion that the reply is in the affirmative. Reasons may be found in the Professor of Agriculture and the Director of Agriculture's letters Nos. 552—27-39, dated the 15th February 1917, and 875, dated the 14th March 1917, respectively (copies are attached). Mr. Roberts agreed to draw up conditions to be followed by cotton ginning factories to be erected in future on Crown lands.

Sawgins to be regarded as experimental for the present.

III. *Subject.*—To consider if there is any evidence that American and *desi* cottons are at present being mixed, whether accidentally or purposely, in the ginning factories, and, if the reply be in the affirmative, to consider what, if any, steps can be taken to lessen this evil.

*Decision.*—The great majority of the members of the Conference is of opinion that American and *desi* cottons are deliberately mixed in the factories of the province to an uneven extent. The Conference agrees in regarding this as an evil as preventing American

cotton from reaching its full value in Bombay and Lancashire: and it is assured that the Bombay mill-owners are anxious to obtain American cotton pure, but they cannot at present be satisfied that any of the American cotton they buy is pure, nor indeed that it is always mixed with a constant amount of *desi* cotton. It should be borne in mind that it is practically impossible for a purchaser of *rui* to say if it is mixed with *desi* cotton or not: the spinning of the cotton is the only test. On this assumption, a system of control of ginning factories in the Punjab in combination with a corresponding control among some, at any rate, of the Bombay mills appears to be the most feasible method of meeting the evil. The system involved might be one of guarantee of quality, which would involve an increased agricultural staff, or a system of trade marks.

The possibility of such a control should be investigated by Messrs. Townsend, Roberts and Khan Bahadur Syed Mehdi Shah next winter both at Lyallpur and at Bombay. Mr. Kitchin and Mr. Calvert would also be useful members of the Committee in Lyallpur. Should such system of control prove impossible, the question of legislation on the subject might be considered.

IV. *Subject.*—To consider if the weighments of cotton made inside factories are honest, and, if not, to consider what steps can be taken to improve the present situation.

*Decision.*—The unanimous conclusion is that weighments inside factories are unsatisfactorily made.

The Municipal Act and the Weights and Measures Act (XXXI of 1871) appear to provide satisfactorily for the due examination of weights and measures and the Conference invites the attention of the Deputy Commissioners to their powers in the matter.

* * * * * * *

H. J. MAYNARD,
President.

The 6th April 1917.

C. A. H. TOWNSEND,
Secretary.

The 6th April 1917.

No. 875, dated the 14th March 1917.

From—The Hon'ble Mr. C. A. H. Townsend, I.C.S., Director of Agriculture and Industries, Punjab;

To—The Junior Secretary to the Financial Commissioners, Punjab.

I have the honour to forward, for the information of the Financial Commissioners, copy of a letter No. 552—27-39, dated February 15th, from the Professor of Agriculture to me, regarding defects in cotton factories in the Punjab. His letter is interesting, and might be forwarded to Government.

That these defects are real is confirmed by a conversation I had the other day with Ralli Brothers' Cotton Manager at Karachi, who told me that the Okara ginning factory, which agreed to gin the American cotton he purchased in the Lower Bari Doab Colony was very much hampered by want of room in his factory, which led to mixing of the cotton. Government, I imagine, would not at this late stage initiate legislation to control ginning factories or at any rate would not do so unless considerable more proof of the necessity for such legislation was forthcoming than is now the case. But what I imagine might be possible is that no further sites for cotton factories be sold in the Lower Bari Doab Colony—or indeed in any other colony—unless the purchasers agree in the erection of such factories to follow some modest requirements as to space, etc., to be laid down by Government. The matter requires careful consideration, as I imagine a good many sites, to factories erected on which no such rules could now apply, have already been sold, and we do not want to give them an unfair advantage over any new factories.

No. 552—27-39, dated the 15th February 1917.

From—The Professor of Agriculture, Punjab, Lyallpur;

To—The Director of Agriculture and Industries, Punjab.

I have the honour to address you regarding the question of ginning factories and to propose some provisional reforms.

From conversations I have had with cotton dealers and from my own observations the most notable defects in cotton factories in the colonies and in the Punjab are:—

(1) Lack of sufficient accommodation. A certain proportion between open *space* and *godowns* and *quantity* of *kapas* ginned per annum ought to exist.

(2) Unsuitable floor space for sorting *kapas*. Factories are generally very dusty and only partly covered with a *pucca* floor.

We ought to insist on whole space being *pucca* and road also *pucca*.

(3) There should be (*a*) more room between the roller gin rows, *i.e.*, more space in the middle of the floor and (*b*) the *rui* or ginned cotton should be protected in such a way that *kapas* cannot possibly get mixed with it. This is a universal fault at present and can be easily remedied. As regards zamindars' complaints about weighments I do not think anything can be done on these lines until factories are licensed.

There remains the question of mixing American and *desi* cotton and its attendant evils. Until licensing of factories in some form is introduced nothing can, I think, be done in the latter line.

As regards (1), (2) and (3) it is not proposed to do anything at present with regard to existing factories but with regard to any new factory to be put up, *e.g.*, in the Lower Bari Doab and Triple Canal Project and also in the older districts Government might insist that certain obvious conditions must be fulfilled in the specifications. All the latter would have to be passed by Government.

If Government accept the general principles of above I will go into the question carefully and put up definite proposals as to requirements of any new ginning factories to be put up.

# APPENDIX W-2.

## ADULTERATION OF INDIAN PRODUCE BEFORE EXPORT.

No. 9164.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, *the 8th August* 1917.

The SECRETARY, CHAMBER OF COMMERCE,
BOMBAY.

SIR,—The Government of India view with grave concern the prevalence of the practice of adulterating Indian produce before export. The subject is, of course, one which has frequently been brought to public notice, and in the case of some specified commodities has received the careful consideration of Government on more than one occasion. In respect of a few products, it may perhaps be asserted with reason that an improvement has in the past few years been effected, but the Government of India are doubtful whether such an assertion can be made generally. They are of opinion that, on the whole, the reverse is the case. Cotton is still watered; jute is still watered; groundnuts, hides, indigo, oils are freely adulterated; this at least is common knowledge. It is unnecessary to dilate on the loss to Indian trade which this practice of adulteration must involve, but it appears to the Government of India to be specially important at the present time to endeavour to focus attention on the matter. It seems reasonable to suppose that the present war will be followed by a period of keen competition among industrial nations for materials of all descriptions and for products which India should be in a specially favourable position to supply. But it cannot be expected that India will be able to capture and retain the extended markets which should fall to her share, if steps are not taken to effect a radical improvement in the reputation which, the Government of India fear, some of her products have only too justly merited. It is in this view that I am

directed to address you on the subject with a view to eliciting suggestions for a remedy to what is unquestionably a serious injury to Indian trade.

2. It is desirable to summarise, for your information, the action which has been taken on various representations which have been made to the Government of India in the past.

*Wheat.*—After consulting Local Governments and Chambers of Commerce, a Resolution was issued by the Government of India in November 1906 announcing that "if buyers of Indian wheat desire to obtain regular supplies containing not more than 2 per cent. of impurities (that term covering all foreign matter other than food-grains), the mass of Indian shipments can be made on that basis." His Majesty's Secretary of State for India was, at the same time, asked to make a similar announcement for the information of merchants and millers in the United Kingdom. As a result of this action, the Corn Trade Association in the United Kingdom, in conjunction with the milling trade, drew up in 1907 a new form of contract for the purchase of Indian wheat on a clean basis, and the Government of India have not received any further complaints on the subject since. The position is now believed to be fairly satisfactory, and what used to be a gross scandal has been, at any rate partially, removed. It may be added that the Royal Commission on Wheat Supplies is now purchasing all grains, including barley, gram and maize, on a pure basis, and it is suggested that this basis might be generally adopted.

*Cotton.*—Complaints regarding the fraudulent damping and mixing of cotton have been made on several occasions by the International Federation of Master Cotton Spinners, but the Government of India have held that no intervention on the part of Government is desirable and that the matter should be left to unofficial agency to deal with. The reasons which induced the Government of India to maintain this opinion were :—

(1) The difficulty of making any legislation effective without a system of inspection which would involve an amount of interference with the course of trade entirely disproportionate to the advantages to be secured.

(2) The undesirability of legislating to suppress frauds connected with the marketing of cotton, without acceding to demands for similar legislation aimed at abuses in other branches of Indian trade and commerce.

(3) The reluctance of Government to adopt a course that would commit them to a policy of interference with trade which they believed would be not merely prejudicial to commercial interests in this country, but alien to their conception of the true functions of Government.

(4) The advisability of avoiding a repetition of the evils to which the Bombay Cotton Frauds Law gave rise.

(5) The belief that the remedy lies in the hands of the dealers themselves, who could check the evil either by the establishment of testing houses or by the institution of a system of contracts similar to that introduced in the case of wheat and hemp.

*Jute.*—In 1905 the Dundee Chamber of Commerce urged that legislation should be undertaken to prevent the fraudulent watering of jute and the Secretary of State asked for the views of the Government of India on the proposal. The unanimous opinion of the Local Government and Local Officers consulted was that, although the evil complained of was great, it was undesirable to legislate for its prevention. This view was accepted by the Government of India and no further action was taken. It is unnecessary, perhaps, to repeat the reasons. Many of the arguments against action in the case of cotton apply also in the case of jute.

*Leather.*—In 1913, the Secretary of State forwarded a representation from the London Chamber of Commerce suggesting that regulations should be made for discouraging the production in India of leather adulterated with barium compounds and for preventing its exportation from India. The replies received from Local Governments and Chambers of Commerce, who were consulted on this suggestion, showed that the adulteration of leather with barium compounds was not practised to any appreciable extent in any Province. No Local Government definitely

supported the proposal, and the Secretary of State was informed that there was no necessity for restrictive measures to prevent the adulteration of leather in India; that the introduction of special regulations against the use of barium in the tanning industry and the prohibition of the export of leather containing that adulterant would result in unnecessary harassment to the trade and lead to administrative difficulties; and that the true remedy for the malpractice, if it existed, lay in action by Government or by the merchants themselves in the United Kingdom. At the same time, an offer made by the Government of Madras to inform the principal tanners in that Presidency that the use of barium salts was objected to by the English manufacturers and that any tanner who persisted in this practice ran the risk of losing his export trade, was approved and a circular to this effect was issued by the Collector of Customs, Madras, in February 1914.

*Hemp.*—In 1913, the London Hemp Association pointed out certain defects in the method of preparation of hemp exported from India. They were told in reply that the remedy for the unsatisfactory quality of much of the hemp exported rested to a great extent with the buyers, and that if a higher price were paid for clean hemp and if hemp which contained impurities were refused, the evil complained of would probably disappear in due course. The various Chambers of Commerce were supplied with a copy of the correspondence and were asked to submit, through the local Government, any suggestions they might have to make on the subject. But the replies received showed that practically all the Chambers who expressed any opinion on the matter agreed in the view that the real remedy for the defects noticed in the hemp exported from India lay in the hands of the buyers. A copy of the correspondence with Chambers of Commerce was forwarded to the London Hemp Association and it was decided that in view of the opinion expressed by Indian Commercial bodies, no further action in the matter was necessary. From a subsequent letter received from the Association it appeared that they had under consideration a new form of contract for Indian hemp. The Government of India asked for a copy of the contract, but this has not yet been received. The desirability of encouraging the hackling of Indian

hemp before export was recently suggested by the India Office, and the Government of India have invited the views of Local Governments, and, through them, of commercial bodies as to whether any special measures are necessary.

*Beeswax.*—In 1915, the Imperial Institute, London, drew attention to the adulteration of Indian beeswax. They pointed out that if a continuous supply of pure beeswax could be obtained, it was probable that the greater part of the Russian beeswax trade, which was formerly in the hands of the Germans, would remain permanently in British hands and a steadily increasing industry for India would result. They suggested that these facts should be brought to the notice of the traders concerned in this country. A copy of the letter from the Imperial Institute was transmitted to all Local Governments and Administrations for communication to Local commercial bodies.

3. It will be seen from the preceding sketch of previous discussions on this subject that the Government of India have been consistently opposed to any attempt to meet the evil by legislative measures. They have held the view that any such measures would be extremely difficult to carry into effect, would seriously hamper trade, and would probably, in any case, prove ineffectual as a practical remedy. They have maintained the opinion that the proper agency for dealing with these abuses is the trade itself, and that no intervention on the part of Government is desirable. To these views they are still inclined to adhere.

4. At the same time, they would welcome any suggestions on the subject, and would be glad to co-operate, if further discussion should show that any action on their part is at once feasible and desirable. It seems to them, however, more probable that the situation could be most satisfactorily dealt with without any intervention on the part of Government. If the leading exporting firms of any particular commodity in India would arrange with their leaving buyers that the latter should insist on freedom from adulteration, an improvement could probably be more readily effected by this means than by any action on the part of Government. This would seem to be the most fruitful line of attack, but it has also been suggested that Chambers of Commerce in India

might organise some system of certifying to the purity of products before export. This suggestion seems worthy of consideration.

5. In addressing you on the matter, the Government of India do not wish to make any proposals or suggestions of their own. Their object is to emphasise the importance of the subject, particularly at the present time, and to enquire whether, in your opinion, any practical measures can be devised to remedy what is an admitted evil. I am to say that any observations which you desire to submit to the Government of India should be forwarded through the Local Government.—I have, &c.,

A. H. LEY,

Deputy Secretary to the Government of India.

---

No. 1014/123/A of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 3rd September 1917.

A. H. LEY, ESQ., I.C.S.,

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I am directed to acknowledge receipt of your letter No. 9164, dated 8th ultimo, in connection with the adulteration of Indian produce before export and, in compliance with the request contained in the last paragraph, to submit the views of my Committee thereon through the Bombay Government.

2. Generally speaking my Committee are of opinion that Government should continue its existing policy of non-interference. The cogent reasons which have so long weighed with the Government of India in refraining from introducing legislation in connection with the adulteration of cotton, operate equally in regard to the other commodities mentioned in your letter under reply. My Committee submit it is a common maxim that a trade adjusts itself to its own peculiar conditions; the evils complained of bringing, sooner or later, their own cure, which perhaps is better than costly preventive or prohibitive legislation.

3. From the point of view of economy of freight space however it is possible this policy can no longer be followed. Adulteration generally means waste of freight space and it may therefore be necessary, owing to the present state of affairs, to penalize adulteration. My Committee, however, venture to submit that the Government of India might, in the first instance, approach the Home Government with a view to the English Importers' Associations being urged to work their respective businesses on a "clean" basis, in the interests of economy in freight; and also being advised that failing their ability to do so Government may be compelled to penalize adulteration.

4. I am also to suggest that the contents of your letter under reference might, with advantage, be widely circulated through Chambers of Commerce, Government District and Agricultural Officers and particularly through the special Associations in India controlling the trades concerned and the press, both English and vernacular. The short-sightedness of the policy of those who handle and prepare for export the commodities mentioned should be impressed upon cultivators and others interested, and my Committee also suggest it might be pointed out that it will be to the permanent advantage of India generally if her exports can be established with a good reputation.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

---

No. 1015/123/A of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 3rd September 1917.

The SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I am directed to send you herewith, for transmission to Simla, my Committee's reply to a letter from the Department of Commerce and Industry in connection with the adulteration of Indian produce.

2. A spare copy of the reply is enclosed herein for retention by the Bombay Government.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

# APPENDIX W-3.

## IMPROVEMENT IN HEMP EXPORTED TO THE UNITED KINGDOM.

No. 7014 of 1917.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 8th June 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward a copy of Government Order, No. 6742, dated 1st June 1917, regarding the proposed adoption of measures for ensuring improvements in hemp exported to the United Kingdom, and to request that you will favour Government with the opinion of the Chamber at an early date.—I have, &c.,

A. F. L. BRAYNE,
Under Secretary to Government.

*Department of Agriculture.*

Proposed adoption of measures for ensuring improvements in hemp exported to the United Kingdom.

GOVERNMENT OF BOMBAY.
REVENUE DEPARTMENT.

Order No. 6742.

BOMBAY CASTLE, 1st June 1917.

Letter from the Government of India, Department of Commerce and Industry, No. 5180-C.W., dated 8th May 1917:—

"I am directed to refer to the correspondence ending with your letter* No. 6404, dated the 10th July 1913, on the

* Not printed.

subject of the introduction of improved methods for the preparation of hemp in India. It will be seen that in 1913, with reference to a representation from the London Hemp Association, the Government of India expressed the opinion that the remedy for the unsatisfactory quality of much of the hemp exported from India rested to a great extent with the buyers; and that, if a higher price were paid for clean hemp, and if hemp which contained impurities in appreciable quantities were refused, the evil complained of would disappear in due course. This opinion was generally accepted by the commercial public, and the London Hemp Association was eventually informed that the only effective means of ensuring improvements in hemp exported to the United Kingdom from India was that buyers should insist on getting the clean article and be prepared to pay higher prices for it; and that the Government of India were unable to take any action in the matter.

"2. I am now to forward a copy of a letter from the Secretary, Revenue and Statistics Department, India Office, No. R. & S.—3876, dated the 5th October 1916 and of its enclosures, regarding the suggestions made by the Home office for the grading of Indian hemp. It is pointed out that Indian hemp could be more thoroughly cleaned before export than is the case at present, and that the grading might be controlled by legislation on the lines of the regulations in force in New Zealand and Manilla.

"3. The Government of India have given their careful consideration to these proposals. They are inclined to think that it is neither practicable nor necessary to have recourse to legislation in the matter. The Indian hemp crops vary considerably in character, while the New Zealand and Manilla crops are more or less uniform; and it would therefore be necessary to prescribe in India an inordinately large number of grades. Moreover, the Government of India understand that the present system, by which the buyer relies upon the established private marks of the better known shippers to guarantee him regularity of grading, works satisfactorily.

They are, however, of opinion that it is desirable to discourage the shipment of dusty hemp as far as possible. It is no doubt the case that the dustiness of Indian hemp, which is most marked in the grades known to the trade as 'Philibit' and 'Chandausi,' is mainly due to retting in muddy water, and there may be difficulties in improving the facilities for washing the hemp in the districts where it is grown. This subject appears to the Government of India to merit the consideration of the local departments of Agriculture. Probably, however, the most feasible course to adopt would be to encourage the hackling or combing of hemp before export. Before arriving at a definite decision, however, they would be glad to know the views of the Government of Bombay as to the desirability, or otherwise, of taking any special measures to encourage hemp-dressing. I am accordingly to request that, with the permission of His Excellency the Governor in Council, the local commercial bodies may be consulted with regard to the suggestions made by the Home Office, and that the Government of India may be furnished with the views of the Government of Bombay on the subject at an early date."

R. & S. 3876.

India Office, London,

5th October 1916.

Dear Sir,—I forward, for information, copy of the papers noted below, on the subject of the grading of Indian hemp. It will be observed that the Home Office have been promised a further reply.—I am, etc.,

L. D. WAKEBY,

*for* Secretary, Revenue and Statistics Department.

Letter No. 310930, dated 28th September 1916, from Home office with enclosures. Letter No. R. & S. 3876, dated 3rd October to Home office.

To the Secretary to the Government of India, Commerce and Industry Department.

No. 320930.

HOME OFFICE,
WHITEHALL, S.W.,
28th September 1916.

Sir,—I am directed by Mr. Secretary Samuel to forward to you to be laid before Mr. Secretary Chamberlain the enclosed copy of a report by Mr. W. B. Lauder, H. M. Inspector of Factories, in regard to the character of Indian hemps imported into this country and the question of making early legal provision respecting the grading and export of Indian hemps on the lines of the regulations enacted by the New Zealand and United States Governments.

The original enclosures to the report and a copy of a minute by Sir Arthur Whitelegge, K.C.B., Chief Inspector of Factories, are also forwarded herewith.

The matter appears to Mr. Samuel to be deserving of early and careful consideration—I am, etc.,

(Sd.) R. R. BANNATYNE.

The Under Secretary of State,

India Office, S.W.

Sir Edward Troup,

It appears from the report within that India is now sending us large quantities of undressed hemp, containing as much as 20 per cent. of dust. The transport of such an amount of dust is wasted fat, especially at a time when shipping tonnage is scarce. The dust appears to be injurious in itself. The machinery in hemp factories here is designed for cleaner material and cannot cope with excessive dust and there is therefore increased difficulty and cost of manufacture, especially in complying with the regulations which require suppression of dust.

Russian hemp when available is clean; and so it seems is that from New Zealand and America, owing to Government regulations.

I concur in Mr. Lander's suggestion that the matter should be brought to the notice of the India Office who may see their way to similar control.

(Intld.) B.A.W.

16-9-16.

H. M. District Inspector of Factories,
Prudential Buildings,
Mosley Street, Newcastle-on-Tyne,
September 8th, 1916.

Chief Inspector.

*Bombay hemp.*

Messrs. R. Hood, Haggie and Sons, Limited, Rope and Twine Manufacturers, Willington Quay-on-Tyne, have complained to me about the undressed Indian hemps they are now receiving being thickly impregnated with dust, to the extent of from 17 per cent. to 20 per cent.

They state that owing to the war, Russian hemp is not available to rope manufacturers in this country and that for some time previous to the war the trade in tarred hemp goods has been gradually drifting towards Bombay and other Indian hemps.

Russian hemp comes packed in loose bales, and is always very clean, and practically free from dust, whereas the Indian hemps have been coming over here full of dust. This hemp has to be worked over machines, and drawing frames in a dry state without any batching, because the yarn has to be tarred after being spun. The result is that in working now with Indian hemp dust is given off to an alarming extent. It is of a highly pungent nature, and I should think most injurious to the health of the workers.

Dust exhaust apparatus is of course installed in the works and was very effective in removing any dust given off in the various processes before this class of Indian hemp was used. Now, however, the dust exhaust cannot remove the large amount of dust given off by the Indian hemp which they are compelled to use owing to the failure in supply of Russian hemp. They have tried

to remove the bulk of the dust by a shaking out process in a separate room, but this is not altogether a solution of the problem and of course adds considerably to the cost of manufacture.

My object in reporting this matter is to point out that in New Zealand under "The Products Export Act, 1903" an Order in Council was made in 1907, which introduced Regulations governing the Grading and Export of New Zealand Hemp.

The grading is there done by Government Graders specially appointed and the hemp is marked:—

| | | |
|---|---|---|
| A grade | .. .. .. | (Superior). |
| B grade | .. .. .. | (Fine). |
| C grade | .. .. .. | (Good fair). |
| D grade | .. .. .. | (Fair). |
| E grade | .. .. .. | (Common). |
| F grade | .. .. .. | (Rejected). |

This grading of hemp in New Zealand is said to raise the quality and ensure freedom from excessive dust.

The American Government have also adopted a somewhat similar plan in regard to the grading and export of Manilla hemp and with excellent results.

I am informed that a limited quantity of what is termed "Dressed Bombay Hemp" does come to this country and commands a much higher price. To this quality of hemp no objection is raised as it is clean and comparatively free from dust, being somewhat similar to Russian hemp in this respect. I am assured that rope manufacturers would gladly pay increased prices for ordinary Bombay hemp if it were thoroughly shaken and cleared from dust before being packed into bales for despatch.

It appears that the Chief Inspector of Factories in India (Bombay) has lately issued instructions for "Dust Exhaust Apparatus" to be installed in all *hemp dressing factories* in India. The important point to consider is that only a small proportion of the hemp exported from India is dressed and that it is the "Undressed Indian Hemps" which are complained of.

Another important point is that this hemp contains up to *20 per cent. of useless dust* and freight requires to be paid from India on this dust. At the present time, when freights are so high and tonnage space on ships is of considerable moment to the nation, the whole subject appears to be of more than ordinary importance.

Might I suggest that some steps should be taken to inform the India Office of the state of matters I have reported and to recommend that immediate action be taken to introduce similar regulations for the grading and export of Indian hemps to those in force in New Zealand and America. I am of opinion that if immediate action were taken, it would do much to increase the market value of Indian hemps and to increase their popularity with manufacturers in this country.

(Sd.) W. B. LAUDER.

No. R. & S.—3876, dated 3rd October 1916.

SIR,—I am directed by the Secretary of State in Council to inform you that your letter No. 320930, dated the 28th September, with its enclosures on the subject of the grading of Indian hemp is being forwarded to the Government of India for their consideration. A further communication will be made to you on receipt of their reply.—I am, etc.,

(Sd.) E. J. TURNER.

The Under Secretary of State,
Home Office.

ORDER.—Copies of the letter from the Government of India, No. 5180-C.W., dated 8th May 1917, and of its accompaniments should be forwarded to the Commissioner in Sind, the Director of Agriculture, the Secretary, Chamber of Commerce, Bombay, the Secretary, Chamber of Commerce, Karachi, and the Secretary, Indian Merchant's Chamber and Bureau, Bombay, for favour of their early opinion.

A. F. L. BRAYNE,
Under Secretary to Government.

G.O., No. 6742, R. D., dated 1st June 1917.

No. 799/95/H of 1917.

CHAMBER OF COMMERCE,

BOMBAY, 27th June 1917.

The UNDER SECRETARY TO GOVERNMENT,

REVENUE DEPARTMENT,

Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 7014, dated 8th instant, forwarding a copy of Government Order No. 6742, dated 1st idem, regarding the proposed adoption of measures for ensuring improvements in hemp exported to the United Kingdom and requesting the opinion of this Chamber thereon.

2. In reply I am to state my Committee agree with the Government of India that it is neither desirable nor practicable to introduce legislation for controlling the grading of Indian hemp. They also agree that improvement of the facilities for rotting the hemp in reasonably clean water should engage the attention of the Agricultural Departments of the districts where the dustier hemps are grown.

3. My Committee are of opinion that every encouragement should be given to the combing of hemp before shipment and in this connection I am to add that the principal encouragement wanted is that the requirements as to the conditions of labour, dust removing apparatus, etc., in combing factories, should be clearly and finally stated and be of a reasonable nature and that local authorities should adopt a sympathetic attitude towards these factories.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

# APPENDIX X.

## HEMP CONTRACTS.

LONDON HEMP ASSOCIATION,
24, MARK LANE, LONDON, 19th July 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—With a view to affording shippers greater protection this Association has revised the "Unavoidable Delay" clause of the Contract for East Indian Hemp.

To enable shippers to take advantage of the clause it will be necessary for them to make certain declarations, showing that the Hemp and Freight-room was specially allocated to a particular contract, and the declaration will need to be certified by an Authoritative Body at port of shipment.

I am directed by my Committee to ascertain whether your Chamber would be willing to furnish such a certificate if requested to do so.

I may say that the Bengal Chamber of Commerce has undertaken a similar function regarding Jute, by arrangement with the London Jute Association, and it is the desire of my Committee to provide for like protection for shippers of Indian Hemp.

Trusting your Chamber will see their way to undertake to grant such certificates as suggested and drawing your attention to the copy of the contract form enclosed herewith—I am, &c.,

WILLIAM G. BRIGGS,
Secretary.

No. 1066/127/H. of 1917.

CHAMBER OF COMMERCE,

BOMBAY, 25th September 1917.

The SECRETARY, LONDON HEMP ASSOCIATION,

24, Mark Lane, London, E.C.

DEAR SIR,—I am directed to acknowledge receipt of your letter, dated 19th July 1917, regarding the revision of the "Unavoidable Delay" clause of the East Indian Hemp Contract and enquiring whether this Chamber would undertake to certify shippers' declarations setting forth that the hemp and freight-room had been specially allocated to a particular contract.

2. In reply I am to state my Committee understand the revision of the contract referred to, took place over two years ago but the revised form did not prove acceptable to shippers here and has not been adopted by them. As regards the granting of certificates by this Chamber my Committee feel there are obvious practical difficulties in the way of certifying that certain hemp and freight-room had been specially allocated to a particular contract, but an effort would have been made to overcome these difficulties, had my Committee found that there was a general desire on the part of shippers to adopt the revised form.—I am, &c.,

R. E. GREGOR-PEARSE,

Secretary.

---

LONDON HEMP ASSOCIATION,

24, MARK LANE, LONDON, 14th November 1917.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—Your favour, dated 25th September (No. 1066/127), has been placed before my Committee.

I am directed to inform you that the Bengal Chamber of Commerce have consented to grant the certificates asked for under certain conditions (a copy of which is attached hereto), and my Committee trust your Chamber will consent to reconsider the matter with a view to granting like facilities.

The Committee desire me to point out that several of the Bombay shippers are selling on the Association's form of contract and it would be to the advantage of all shippers, whether using the Association's contract or not, to grant the facilities asked for.

Trusting to receive your favourable reply—I am, &c.,

WILLIAM G. BRIGGS,
Secretary.

---

## FORM OF AFFIDAVIT REQUIRED BY CLAUSE No. 4 OF THE LONDON HEMP ASSOCIATION'S CONTRACT FOR EAST INDIAN HEMP.

We hereby declare that in fulfilment of a sale made to Messrs. _____ on _____ for _____ we intended to ship _____ on _____ for _____ delivery and engaged _____ tons freight from _____ for _____ loading, but owing to _____ we are unable to ship within the specified period and claim the benefit of clause 4 of the Contract.

Certificates to be attached to this declaration:—

(1) Copy of Brokers' Contract for purchase referred to.

(2) Copy of Brokers' Contract for freight.

(3) ..... Chamber of Commerce certificate to the fact or facts alleged as cause of delay.

No. 37/127/H of 1918.

CHAMBER OF COMMERCE,
BOMBAY, 11th January 1918.

The SECRETARY,
BENGAL CHAMBER OF COMMERCE,
Calcutta.

DEAR SIR,—The London Hemp Association has asked this Chamber to grant certificates in connection with shipments of hemp from this port and added that your Chamber had consented to do so. The certificate required is in connection with the "unavoidable delay" clause in East Indian Hemp Contracts.

2. My Committee will be much obliged if you will kindly let them know whether you have undertaken this work and, if so, to what extent you certify and what means you employ to verify the facts.—I am, &c.,

R. E. GREGOR-PEARSE,
Secretary.

---

No. 99-1918.

BENGAL CHAMBER OF COMMERCE,
CALCUTTA, 16th January 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

*The London Hemp Association Contract.*

DEAR SIR,—In reply to your letter, dated 11th January, I have the pleasure to hand you herewith a cutting from the Chamber abstract of proceedings for the month of August last. The position in regard to the certificates required by the Association, under clause 3 of their contract, is defined in this extract. I also send you copies of two actual certificates which have been issued, one

in respect of hemp, and the other in respect of jute, in order that you may see more clearly how these documents are framed.—Yours faithfully,

H. M. HAYWOOD,
Secretary.

No. 87/51/H of 1918.

CHAMBER OF COMMERCE,
BOMBAY, 25th January 1918.

The SECRETARY, LONDON HEMP ASSOCIATION,
24, Mark Lane, London, E. C.

DEAR SIR,—I am directed to acknowledge receipt of your letter dated 14th November 1917, and in connection therewith to state that my Committee have now decided to grant certificates to shippers of East Indian hemp similar to those issued by the Bengal Chamber of Commerce and that the Bombay shippers will be notified accordingly.—I am, &c.,

R. E. GREGOR-PEARSE,
Secretary.

No. 88/51/H of 1918.

CHAMBER OF COMMERCE,
BOMBAY, 25th January 1918.

The SECRETARY,
BENGAL CHAMBER OF COMMERCE,
Calcutta.

DEAR SIR,—I am directed to acknowledge receipt of your letter No. 99-1918, dated 16th instant and its enclosures, in connection with the London Hemp Association Contract and to convey to you the thanks of my Committee for the information you have been good enough to furnish them with on this subject.—I am, &c.,

R. E. GREGOR-PEARSE,
Secretary.

# APPENDIX V-1.

## TRADE AFTER THE WAR.

### REPORT OF THE BOMBAY CHAMBER OF COMMERCE IN CONNECTION WITH THE COMMERCIAL PROBLEMS WHICH WILL REQUIRE TO BE DEALT WITH AFTER THE TERMINATION OF THE WAR.

At the outset we desire to point out—

(*a*) That these suggestions deal with India's interests only and

(*b*) That the advantage to the Empire of freedom from undue restrictions on trade are fully realized; and, while desiring to maintain the principle that restrictions on trade are, in themselves, undesirable, we wish to advocate such measures as experience has shown to be necessary to safeguard national interests, to prevent peaceful penetration and to enforce reciprocal treatment from other countries.

(*c*) Any distinctions drawn in these recommendations between the treatment of alien and enemy subjects, must be taken as referring to the period of reconstruction after the war unless otherwise stated. At this stage we are unable to estimate the duration of the period of reconstruction but it will no doubt be a matter of some years. We are of opinion that it is not possible to draw a hard and fast line between measures for the reconstruction period and those of a more permanent nature; the merging of one into the other must be a gradual process the completion of which will be governed by future circumstances.

#### DEFINITIONS.

Whenever referred to, the term "Enemy Subject" includes subjects of present enemy countries and any who may be held to be

such should their status as British subjects be changed by any alterations in the existing naturalization laws made retrospective.

*N.B.*—We cannot of course set up a separate standard of naturalization for trade purposes, but we are of opinion that any disqualification ought to extend to any subject of an enemy country who may have become naturalized in Great Britain or in any other country within 20 years previous to the outbreak of the present war, or who may become so naturalized in the future.

THE TREATMENT OF ENEMY (OR ALIEN) FIRMS AND INDIVIDUALS.

In view of the impossibility of knowing when or how peace will be concluded, it is desirable as a temporary precaution, that for a period of not less than 12 months after the termination of hostilities, an absolute interregnum should be established during which—

(*a*) No enemy subject, including enemy subjects now interned, should, except for purposes of State and under special license, be allowed to enter or remain within the limits of the Indian Empire.

(*b*) No enemy shipping whatsoever should be allowed to enter Indian ports.

*Permanent Measures.*—All aliens now resident in or at any future time entering into or becoming residents in the Indian Empire, to be registered.

We are of opinion that enemy subjects should not be permitted to act professionally or otherwise as religious or secular teachers, preachers or missionaries within the limits of the Indian Empire.

We suggest that firms and limited companies should be regarded as foreign, unless

(*a*) 75 per cent. of the capital is the *bona fide* property of British subjects and or

(*b*) 75 per cent. of the staff (excluding those belonging to this country) are British subjects. A foreign firm or company should be regarded as an enemy concern, if

(*a*) more than 25 per cent. of its capital is owned by enemy subjects and or

(*b*) more than 25 per cent. of its staff (excluding those belonging to this country) are enemy subjects.

*Naturalization Laws.*—In our opinion these laws should be much stricter than in the past and some such measures as the following are suggested:—

No application for naturalization as a British subject to be entertained unless—

(*a*) the applicant has already become denaturalized in his country of origin or adoption,

(*b*) for a period of years the applicant shall have been domiciled in the British Empire, and

(*c*) shall give satisfactory assurances of his intention to identify himself permanently with British national interests.

*Trade under License.*—Aliens should only be allowed to trade under license and should be taxed to ensure that they pay a suitable proportion of the cost of maintaining the security which they enjoy under British protection. We desire to point out that under the present system a foreigner can take to his own country, practically untaxed, profits earned in India. Profits on British capital invested in India are liable to the full extent of British and Indian taxation. The English Finance Act, 1915, provides that profits earned in England by foreigners who carry on business through regular agents, are liable to English Income Tax and in cases where it is difficult to compute the actual profits, the Commissioner may assess on the basis of an assumed percentage on turn-over. We suggest that this idea might be borrowed in order to impose an additional tax on the foreigner in India.

The terms of licenses for enemy subjects should exclude the establishment and working of public utility companies such as Railways, Tramways, Electrical Companies and the like.

With the above exception, aliens should be treated on a strictly reciprocal basis but in regard to mining rights, ownership of land, establishment of mills or factories, establishment and working of

insurance companies, banks and public utility companies such as Railways, Tramways, Electrical Companies and the like, licenses should only be granted in such cases where reciprocal facilities are in fact being enjoyed by British subjects in the country of the applicant.

Government's decision in connection with all applications for licenses should be such as to preclude the possibility of any trade or industry passing into the control of aliens.

THE TREATMENT OF ENEMY (OR ALIEN) SHIPPING.

During the reconstruction period (which for this purpose might be defined as terminating when there has been made complete restitution and reparation, ton for ton, in respect of the British shipping destroyed illegally by the States with which we are now at war) enemy shipping should be subject to special taxation in the form of a tax upon income or upon freight earned or upon the vessels themselves. Further, enemy shipping should not be allowed to take any part in the coastal trade of India.

*Permanent Measures.*—As a permanent measure the coasting trade of India should be reserved for vessels owned in the British Empire.

Government should have power to prevent any combination of interests which in practice results in forcing Indian exports to be shipped either in foreign owned vessels or under any arrangement dictated by foreign control.

No foreign vessels should be allowed to carry Indian crews.

Excluding the Indian coasting trade, the principle of reciprocal treatment should be followed; that is to say if any foreign country directly or indirectly, by through rates or otherwise, subsidises its shipping, or imposes special charges, restrictions, etc., on British shipping countervailing charges should be levied in ports of the British Empire upon the steamers of that particular country.

In particular all foreign steamers frequenting ports in the British Empire should be required to conform absolutely to the

standards imposed by the Board of Trade as regards certificates of competency, marking of load lines, etc.

It has been suggested that pressure should be exerted against foreign shipping by means of our numerous coaling stations, but we are of opinion this step should only be adopted in cases of great emergency. Bunkering, however, should be kept in the hands of British subjects.

We approve of steps being taken to ensure that vessels owned by foreigners should not sail under the British flag; in the case of part ownership the proportions suggested in this report in connection with the capital of foreign companies should obtain in this case, so as to ensure that at least 75 per cent. of the interest is *bonâ fide* held by British subjects. To prevent disguise of nationality it is desirable that an effort should be made to induce other nations to adopt the same principle in connection with the use of their flags.

### Treatment of Imports and Exports.

It should be the general aim of Government to foster all industries of importance with due regard to economic conditions. The information at our disposal regarding industries essential to the future safety of the nation is not sufficient to enable us to furnish a list thereof, but we are of opinion that the policy to be pursued in respect of such industries as Government may after investigation consider to be essential to national safety, should be gradually to make each part of the Empire as self-supporting as is possible. We are further of opinion that all foreigners should be prohibited from participating in any such essential industries or in any mining industry in the same category. In furtherance of the policy of making different portions of the Empire self-supporting in regard to such industries, Government should be prepared to give them such protection and encouragement as may be necessary for their full development. In this connection we desire to point out that the imposition of anything more than a nominal import duty on machinery is in direct opposition to the policy that we advocate.

IMPORTS.

*Glass.*—In regard to this industry the immediate effect of an increased duty would be to increase the price of the article to the purchaser without, in our opinion, any present compensating advantages; but in view of the desirability of developing indigenous industries it is advisable that a careful investigation should be made as to whether this industry is suited to the natural resources and labour conditions of this country.

*Sugar.*—The sugar refining industry appears to be one that is well suited to this country and special attention should therefore be paid to its development. We understand that one of the principal hindrances to its development is the difficulty of a factory acquiring control over a sufficient area of cane growing land. Until this hindrance is removed we are of opinion that the recent increase in the import duty on sugar will not have any marked protective effect.

*Matches.*—If it be proved that this industry is one to which the natural resources and conditions of the country are suited, it is deserving of every encouragement from Government. At the present stage of its development an import duty on matches would only have the effect of increasing the price to consumers and, in our opinion, Government assistance should therefore take, for the present at any rate, other forms.

*Cement.*—This industry appears to be making satisfactory progress in India. We would point out that the heavy ratio of freight charges to value of this article, affords a considerable advantage to the indigenous over the imported article.

*Dyes.*—This is one of the items which we are asked to consider mainly from the point of view of the effect which would be produced by

(*a*) a heavy or moderate duty on imports from enemy countries and

(*b*) a preferential tariff graded according to the origin of the imports concerned.

We are of opinion that Government should make the most of the natural dyestuffs of India, and that the development of indigo must be particularly desirable (as a practical step in this direction Government requirements in local dyed cloths might stipulate for natural indigo dyes, as we believe was previously done) but the facts with which we have to deal in the present reference are that the Indian textile industry is dependent on imported dye-stuffs and seems likely to remain so.

In the year before the war 75 per cent. of the imports into India came from Germany. We have no information on the subject of the imports of dye-stuffs into England but it seems certain that the textile industry in Lancashire is faced with precisely the same problem as that in India.

The feasibility of the production of coal tar dyes in this country should be carefully investigated with a view to its encouragement if found practicable, but the danger of any protective or preferential tariff is that such might make it possible for manufacturers in other countries to acquire dyes more cheaply than those in England or India. This would mean that English and Indian manufacturers of textiles would be handicapped in competing for the trade of foreign markets, *e.g.*, China, Java and South America.

We are therefore of opinion that the whole question of coal tar dyes requires to be examined very carefully before any new departure in policy can be decided upon. In this connection special attention should be given to the very highly organized system which the German dye industry had established in connection with the sale of its dyes, for giving free technical advice and all possible information and assistance to users. It would seem that some similar system would be necessary if the production of dyes within the Empire is to attain its fullest possible development.

It appears certain, however, that anything like authoritative evidence on this subject can only be collected in England. The British Government have already made the experiment of subsidising a large concern called British Dyes, Limited. The progress made by this undertaking in discovering processes and producing cheaply should in itself provide some basis for discussion, but we

doubt whether the textile industry in this country would provide sufficient data for forming any opinion on this subject.

*Chemicals and Chemical Preparations.*—This is an industry the development of which in this country it is very desirable to encourage. In view of this and of the fact that by far the greater portion of the imports into India are of British origin, there appears to be a strong *prima facie* case for the imposition of a moderate preferential tariff graded according to the country of origin. This, in our opinion, would tend to stimulate the local industry and would keep the trade in British hands.

A careful revision of the import tariff seems to be necessary to ensure that this industry does not have to pay a higher duty on materials imported, than is paid by the importer of the finished article for the manufacture of which such materials are essential.

EXPORTS.

*Hides.*—In our opinion this industry is essential to the national safety and should be treated accordingly. We have considered the suggestions on page 15 of the Government memorandum on hides, and report as follows:—

*Suggestion* (1):—That the export of raw hides should only be allowed to such British firms as are free from the control of any ring and would sell the hides by public auction.

(*Answer*).—We strongly support the first part of this suggestion. We have not sufficient knowledge of the subject to say whether it would be a good plan to insist on the hides being sold by public auction. On the analogy of the East Indian Wool trade, our opinion would on the whole favour such a course.

*Suggestion* (2):—That the Indian carrying trade should be reserved for British vessels, an export duty being imposed on shipments to enemy countries.

(*Answer*).—We have not sufficient knowledge of this subject to express an opinion.

*Suggestion* (3):—That, should it not be found possible to divert the raw hides trade wholly from German firms, it might be possible

to give such encouragement to Indian firms dealing in raw produce, as to enable them to enlarge their sphere of operations and endeavour to trade direct with English and American firms. It has been alleged that English firms are somewhat shy of dealing direct with Indian owned firms on account of the uncertainty of their financial standing and it has been suggested that in all probability some scheme can be devised by which this can be obviated.

*Answer.*—We consider it *sine qua non* that the raw hides trade should be wholly diverted from German firms.

*Suggestion* (4).—That it would be desirable to induce some of the more important British firms to send Agents to this country to purchase hides here on behalf of their principals. The agent would take his seat in an Indian office and carry on business there. He would know exactly what his principals require and would at the same time learn the details of Indian business methods from the firm to which he was accredited, while the producers in this country would be gradually educated in the requirements of the United Kingdom market.

*Suggestion* (5).—That an Association should be formed consisting of Indian firms interested in the export of raw hides and that the Association should be relied upon to exclude German influence and to maintain direct relation with the principal interests in England centred in the Leather Trade Association.

*Answers to* (4) *and* (5).—So far as we are able to judge these are good practical suggestions which we would like to see adopted and which would in all probability follow naturally upon the elimination of the German element from the trade.

*Oil-seeds, Groundnuts, Copra, etc.*—In the case of these commodities where the Indian crop forms a moderate proportion of the world's production, we consider that the imposition of an export duty would be a dangerous experiment and we are not prepared to recommend it. We feel, however, that everything possible should be done to stimulate the oil crushing industry in India, the conditions being eminently suitable.

*Cotton.*—We are of opinion that a moderate export duty of 2 per cent. or 3 per cent. would not have the effect of curtailing the production of cotton or of taxing the cultivator to an excessive degree; as a revenue producing measure we therefore consider it would be justifiable. At the same time we wish to make it clear that it is only as a revenue producing measure we would approve of it and we do not recommend a general export duty except from that point of view. It would, in our opinion, be a dangerous experiment to impose any duty heavy enough to produce any sensible alteration between the relative values of Indian and American cotton.

We would here add that the Bombay Cotton Trade Association, Limited, are entirely opposed to any export duty on cotton and their letter to this Chamber on the subject is attached to this report.

## QUESTIONS RELATING TO OUR PATENTS AND MERCHANDISE MARKS LAWS.

*Patent Laws.*—We have no special alterations in the present laws to suggest but we are generally of opinion that the Patent Laws throughout the Empire should be as uniform as possible.

*Country of Origin.*—We are of opinion that where practicable all foreign goods should bear a clear indication of the country of origin but beyond this we have no alterations in the existing laws to suggest.

*Trade Marks.*—We are not in favour of the adoption of any system of registration of trade marks in India. We consider that the present laws afford generally adequate protection to the users of trade marks though the sentences imposed for the fraudulent misuse of trade marks might with advantage be more deterrent. An instance has recently come to our notice where samples of high class English paper bearing the watermarks of some of the leading British manufacturers, have been shown by the agent of a foreign manufacturer as being samples of that foreign manufacturer's goods, the samples being stamped with a statement that they were made in the particular foreign country. The intention

in this case is plainly fraudulent: it was intended to deceive the purchaser into the belief that these high class samples were samples of the foreign manufacturer's goods and into giving orders on that understanding. It is to be presumed that the further intention existed to imitate one or other of the English watermarks on the inferior goods which would be supplied in fulfilment of any orders given. We consider that the risks attaching to such imitation are not sufficiently deterrent to prevent injury being done to the British manufacturer and that it should be made a criminal offence for a person to show samples of goods actually made in one country, and to solicit orders on the pretence that they are samples of goods made or to be made in another country.

---

174/35 OF 1917.

THE COTTON TRADE ASSOCIATION, LTD.,

BOMBAY, 21st February 1917.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—I am directed to acknowledge receipt of your letter No. 202 of the 7th instant, enquiring what, in the opinion of the Board of Directors of this Association, would be the effect of an export duty on cotton and generally who would be the gainers and who the sufferers if such tax be imposed.

In reply I am to state that the matter has received the very careful consideration of my Board, who with one dissentient, are strongly opposed to the principle of an export tax on cotton. My Directors feel that in the case of any article of which India has the monopoly, the incidence of taxation in the event of an export tax being levied would fall on the consumer, but that this would not be the case in regard to cotton. India holds second place among the world's cotton producers, and even then her crop is only equal to about 30 per cent. of the American crop. The prices ruling for American cotton practically control, except under exceptional circumstances, the cotton prices of the world. As foreign consumers of Indian cotton buy on a parity with American

cotton, it follows that an export tax would fall on the exporter and ultimately on the producer. The hardship on the producer would not, however, end here. India exports about 45 per cent. of its growth and the price, not only of the cotton sold for export, but of that consumed locally, being largely controlled by the price of American cotton, the producer would actually be taxed on the whole crop, Government receiving the tax on the percentage exported while the balance would go into the pockets of the consumers or the manufacturers; in other words an export tax of say Rs. 5 per bale would realise to Government about one crore of rupees but would cost the producer about 2¼ crores.

At a time when endeavours are being made to increase the cotton production of the Empire and India is being looked to as the most promising field for immediate increased cultivation of cotton, the bare suggestion of levying an export tax would in the opinion of my Directors have an adverse effect on the cultivation of cotton.

My Directors feel that the benefit of the tax to the mill industry would be small while its effect on the balance of trade and on the production of cotton would be far reaching. In the first place India cannot at present consume in its mills and otherwise more than about 55 per cent. of the crop, and the effect of an export tax would be to curtail production and thereby to reduce the amount available for export, thus tending to disturb the balance of trade. In the second place, China is becoming less dependent on India for its yarn and Indian mills are therefore looking, and very wisely so, more to the development of the internal trade of this country. In this they have the benefit of two freights plus not inconsiderable other charges, *i.e.*, the freight and charges on the cotton exported and those on the goods imported. My Directors are therefore strongly of opinion that to give Indian mills a further benefit at the expense of the cultivator is gravely undesirable—I am, &c.,

T. D. MOORE,
Chairman.

*Report of the Conference of Chambers of Commerce in India assembled at Delhi, on the 13th and 14th March, 1917, to consider the papers submitted by Government in connection with the commercial problems which will require to be dealt with after the termination of the War.*

PRESENT :

| | |
|---|---|
| THE HON'BLE MR. E. H. BRAY .. .. | *Bengal Chamber.* |
| MR. R. M. WATSON SMYTH .. .. .. | *Do.* |
| THE HON'BLE MR. J. S. WARDLAW MILNE .. | *Bombay Chamber.* |
| MR. S. J. GILLUM .. .. .. .. | *Do.* |
| MR. R. E. GREGOR-PEARSE .. .. .. | *Do.* |
| THE HON'BLE SIR ARTHUR BINNING .. | *Burma Chamber.* |
| THE HON'BLE MR. W. NICHOLAS .. .. | *Karachi Chamber.* |
| THE HON'BLE MR. GORDON FRASER .. .. | *Madras Chamber.* |
| THE HON'BLE MR. J. CURRIE .. .. | *Punjab Chamber.* |
| MR. F. C. WALLER .. .. .. .. | *Do.* |
| MR. J. RENTON DENNING .. .. .. | *Do.* |
| THE HON'BLE MR. L. P. WATSON .. .. | *Upper India Chamber* |
| MR. T. D. EDELSTON .. .. .. .. | *Do.* |
| MR. J. G. RYAN .. .. .. .. .. | *Do.* |

THE HON'BLE MR. E. H. BRAY was unanimously voted to the Chair.

We desire to point out that these recommendations deal with India's interests only.

DEFINITIONS.

Enemy Subject.

1. 'Enemy Subject' should include subjects of present enemy countries and any who may be held to be such should their status as British subjects be changed by any alterations in the existing naturalization laws.

*N.B.*—We cannot of course set up a separate standard of naturalization for trade purposes, but we are of opinion that any disqualification ought to be extended to any subject of an enemy country who may have become naturalized in Great Britain or in any other country within 20 years previous to the outbreak of the present War, or who may become so naturalized in the future.

Alien Firm.

*Alien Firm* should include any firm, or individual trading as a firm, in which less than 75 per cent. of the capital is British or in which the control is not entirely British or which is trading with money lent by a foreigner or foreign firm, or company or bank, or of which more than 25 per cent. of the imported employés are foreigners.

Alien Company or Bank.

*Alien Company or Bank* should include any company or bank in which the directorate or control is not entirely British, or in which the debentures, bonds or shares are held by foreigners to the extent of 25 per cent. of the total debentures, bond or share-issue as the case may be, or which is carrying on business with the aid of money borrowed from a foreign person, firm, or company, otherwise than bank deposits, or of which more than 25 per cent. of the imported employés are foreigners.

## The Treatment of Enemy (or Alien) Firms and Individuals.

In view of the impossibility of knowing when or how peace will be concluded, it is desirable as a temporary precaution, that for such a period not less than 12 months after the termination of hostilities as Government may consider necessary, an absolute interregnum should be established during which—

(*a*) No enemy subject, including subjects now interned, should, except for purposes of State and under special license, be allowed to enter or remain within the limits of the Indian Empire.

(*b*) No enemy shipping whatsoever should be allowed to enter Indian ports.

All Aliens now resident in or at any future time entering into or becoming residents in the Indian Empire should be registered.

---

Note.—We desire by these recommendations to emphasize the important principles: (*a*) that a concern must be more than merely British in name to entitle it to the advantages of British Nationality and (*b*) that the country of registration is not sufficient proof of the nationality of a Company.

LICENSE.*

(a) It is desirable that no Alien person, firm or company should be allowed to trade or to practise any profession in India except under license.

(b) That no Alien person, body or association should be allowed to engage in educational, social or religious work except under license.

(c) Licenses should be subject to the following conditions: (i) renewal annually, (ii) cancellation at any time by the Local Government without any reason being assigned, (iii) payment of Income Tax on assessed profit or turnover or such other tax as Government may approve with the necessary production of accounts, etc.

(d) Aliens should be treated on a strictly reciprocal basis and be allowed to trade under license, in regard to (1) acquisition and expansion of mineral rights, (2) the holding of real estate, (3) carrying on of banking (4) the carrying on of insurance business, (5) other forms of commercial activity, for instance the control of franchises of public utility such as tramways, electric supply companies, hydro-electric concessions and the like, (6) the establishment of mills or factories. We are of opinion that permission to embark on the above forms of enterprise should be granted to Aliens subject to the basis of reciprocity referred to above, but only under license and subject to such restrictions and conditions as Government may think fit to impose from time to time. Industries including mining and especially key industries essential to the safety and welfare of the Empire should not be allowed to fall under the control of Aliens. For a period of years subsequent to the termination of the war no license to trade or carry on the above forms of enterprise should be granted to enemy subjects.

* See notes in Appendix.

Application for licenses should be considered in the light of—

(*a*) The treatment accorded to British subjects in similar cases in the country of the applicant, and

(*b*) The general interests of India;

Government's decision in this connection should be such as to preclude the possibility of any trade or industry, or other form of commercial activity passing into the control of Aliens.

---

NATURALIZATION LAWS.

In our opinion these laws should be much stricter than in the past and some such measures as the following are suggested :—

No application for naturalization as a British subject should be entertained unless—

(*a*) the applicant has already become denaturalized in his country of origin or adoption;

(*b*) for a period of years the applicant shall have been domiciled in the British Empire;

(*c*) should give satisfactory guarantees of having identified himself with British national interests;

(*d*) in the event of war, no naturalization should be granted to Alien enemies under any circumstances, no matter what their position may be, nor any change of name be allowed;

*Note.*—An exception to (*a*), (*b*), (*c*) and (*d*) may be made in the case of British born widows.

(*e*) any enemy subject naturalized later than 1894 should have his British naturalization papers cancelled, but should be allowed to apply for the same to be renewed upon complying satisfactorily with conditions (*a*), (*b*), and (*c*).

---

ENEMY SUBJECTS.

Enemy subjects should be entirely excluded from the Indian Empire during the interregnum after the War and thereafter for

such further period as Government consider advisable. We recommend that such period should be one of years.

## PART II.

### The Treatment of Enemy (or Alien) Shipping.*

1. After the preliminary period of one year and during the reconstruction period (which for this purpose might be defined as terminating when there has been made complete restitution and reparation, ton for ton, in respect of British shipping, destroyed illegally by the States with which we are now at war) enemy shipping should be subject to special taxation in the form of a tax upon income or upon freight earned or upon the vessels themselves. Further, enemy shipping should not be allowed to take any part in the coasting trade of India.

2. Government should have power to prevent any combination of interests which in practice results in forcing Indian exports to be shipped either in foreign-owned vessels or under any arrangement dictated by foreign control.

3. No foreign vessels should be allowed to carry Indian crews.

4. So far as possible the principle of reciprocal treatment should be followed, that is to say, if any foreign country directly or indirectly by through rates or otherwise, subsidises its shipping or imposes special charges, restrictions, etc., on British shipping, countervailing charges should be levied in ports of the British Empire upon the steamers of that particular country.

5. In particular all foreign steamers frequenting ports in the British Empire should be required to conform absolutely to the standards imposed by the Board of Trade as regards certificates of competency, marking of load lines, etc.

6. It has been suggested that pressure should be exerted against foreign shipping by means of our numerous coaling stations, but we are of opinion that this step should only be adopted in cases of great emergency. Bunkering, however, should be kept in the hands of British subjects.

* See Notes in Appendix.

7. We approve of steps being taken to ensure that vessels owned by foreigners should not sail under the British flag; in the case of part ownership the proportion suggested in this report in connection with the capital of foreign companies should obtain in this case, so as to ensure that at least 75 per cent. of the interest is *bona fide* held by British subjects. To prevent disguise of nationality it is desirable that an effort should be made to induce other nations to adopt the same principle in connection with the use of their flags.

8. That no agreements be entered into by British shipping companies with Alien shipping companies and combinations without the cognizance of the Board of Trade or other Ministerial Authorities.

## PART III.

### The Treatment of Imports and Exports.

We find it impossible to embody in any one resolution or group of resolutions the views of the various Chambers and we therefore attach their several views separately, but we at least place it on record that we are unanimously of opinion that the policy to be followed must be based on the principle of reciprocity.

### Trade Marks.

We are not in favour of the adoption of any system of registration of Trade Marks in India. We consider that the present laws afford adequate protection to the user of Trade Marks though the sentences imposed for the fraudulent misuse of Trade Marks might with advantage be more deterrent.

### Patent Laws.

We have no special alterations in the present laws to suggest but we are generally of opinion that patent laws throughout the Empire should be as uniform as possible.

### Country of Origin.

We are of opinion that where practicable all foreign goods should bear a clear indication of the country of origin but beyond this we have no alterations in the existing laws to suggest.

### Registration of Partnerships.

In conclusion we would add that the present seems to us a fitting opportunity to press again for the registration of partnerships in India.

E. H. Bray, *Chairman.*
J. S. Wardlaw Milne.
A. Binning.
W. Nicholas.
G. Fraser.
J. Currie.
L. P. Watson.

## Appendix.

## NOTE OF DISSENT BY BENGAL CHAMBER OF COMMERCE.

### PART I.

*Licenses to Aliens.*

Our views differ somewhat from those set out in this report.

It appears to us advisable that no Alien should acquire or possess any freehold property in India, or concession in connection with land (except for residential purposes), minerals, timber, lakes, rivers, etc., and that Aliens should not be permitted—without the consent of the Government of India—to form clubs, associations, or societies of any kind.

In connection with the proposed reservation of minerals for British subjects only, there would seem to be much to be said

for the view expressed in the Memorandum on Mines and Minerals which is attached to the Government of India letter No. 11900, dated 5th December 1916. In this memorandum stress is laid on the necessity for controlling the minerals after their extraction.

In regard to other forms of commercial activity, for instance the control of franchises of public utility, etc., we consider that on no account should Aliens be permitted either with or without licenses to control such enterprises.

---

## PART II.

### *Treatment of Enemy (or Alien) Shipping.*

We consider that, as a permanent measure, the Coasting Trade of India should be reserved for vessels owned in the British Empire, that the shipping laws and regulations should favour by means of taxation or otherwise the shipment of goods from one port to another within the Empire in vessels under the British flag registered in some port of the Empire, and that the shipping laws and regulations should favour by means of taxation or otherwise British ships trading from Indian ports to Foreign ports and from Foreign ports to Indian ports provided always that Foreign ships shall be allowed to trade on equal terms with British ships from Indian ports to Foreign ports in their own country and from Foreign ports in their own country to Indian ports.

---

## NOTE OF DISSENT BY BOMBAY CHAMBER OF COMMERCE.

We are of opinion in connection with all Missionary, Social, and Educational activities, that registration for aliens (other than enemy subjects) is sufficient, but that enemy subjects should be prohibited hereafter from entering India to take part in any Missionary, Social, or Educational work directly or indirectly.

Licenses.—Page 2 (5) of printed report.

We support this recommendation because we are of opinion that aliens should be taxed to ensure that they pay a suitable proportion of the cost of maintaining the security which they enjoy under British protection. We desire to point out that under the present system a foreigner can take to his own country, practically untaxed, profits earned in India. Profits on British capital invested in India are liable to the full extent of British and Indian taxation. The English Finance Act of 1915 provides that profits earned in England by foreigners who carry on business through regular agents, are liable to English Income Tax, and in cases where it is difficult to compute the actual profits, the Commissioner may assess on the basis of an assumed turnover. We suggest that this idea might be borrowed in order to impose an additional tax on the foreigners in India.

Page 2 (c) (iii).

We are of opinion that under no circumstances should aliens be allowed to control such enterprises as Tramways, Hydro Electrical Concessions, Electric Supply Companies, and the like. With regard to (d) (1), (2), (3), (4) and (6) licenses should only be granted in such cases where reciprocal facilities are, in fact, being enjoyed by British subjects in the country of the applicant.

Page 2 (d) (5).

*Shipping.*—We consider that as a permanent measure the coasting trade of India should be reserved for vessels owned in the British Empire.

Page 3, para. 8.

We are not in accord with this recommendation.

## NOTE OF DISSENT BY BURMA CHAMBER OF COMMERCE.

*Licenses to Aliens.*—Our views differ entirely from those set out in the Delhi Report.

That Report advocates procedure to be governed by strictly reciprocal basis, and aliens to be allowed to trade in practically

every form of commerce in the country, the only safeguards being the term of the license, and the suggestion that "Industries including mining, especially key industries essential to the "safety and welfare of the Empire, should not be allowed to fall under the control of aliens."

This procedure would simply open the door to our enemies return and nullify what Government is now doing in liquidating enemy concerns.

The Burma Chamber has already recorded its views that all the staple trades of the Province should be entirely confined to British firms.

Under their resolutions no alien firm or individual would be able to own Rice or Timber Mills, nor extract timber; nor hold mining leases; nor have the right to acquire or exploit minerals.

Such trades as aliens are to be allowed to carry on within the Province must be carried out under license.

The above has been recommended by the Burma Chamber for the trade of their Province in particular, and they would strongly recommend the same procedure be adopted throughout the Indian Empire for all the staple trades of the respective provinces.

*Shipping.*—The Chamber is not in favour of special taxation on enemy shipping.

---

## NOTE OF DISSENT BY UPPER INDIA CHAMBER OF COMMERCE.

---

### PART H.

*The Treatment of Enemy (or Alien) Shipping.*

*Para.* 3.—The Upper India Chamber of Commerce consider that recommendation No. 3, that no foreign vessels should be allowed to carry Indian crews, is somewhat sweeping, but it is recognised

that some form of restriction might be imposed to attain the object in view, while, however, interfering less with the liberty of the subject.

*Para.* 7.—While the Upper India Chamber of Commerce approves of the principle underlying recommendation No. 7, it is believed that such a proposal would not be workable in practice, with capital as the determining factor. It is, therefore, thought that some better basis might be arrived at and it is recommended that the matter be re-considered by the Chambers more directly concerned with shipping.

---

## PART III.

*The Treatment of Imports and Exports.*

The views of the various Chambers regarding the treatment of Imports and Exports will follow as an Addendum to this Report.

---

## ADDENDUM TO THE REPORT OF THE CONFERENCE OF CHAMBER OF COMMERCE IN INDIA,

**ASSEMBLED AT DELHI,**

**On the 13th and 14th March, 1917.**

**To Consider the Papers submitted by the Government of India in connection with the Commercial Problems which will require to be dealt with after the termination of the War.**

---

SUBJECT:

## IMPORTS AND EXPORTS.

---

## TREATMENT OF IMPORTS AND EXPORTS.

[The Bengal Chamber of Commerce has requested that this letter be republished in full in this Addendum.]

BENGAL CHAMBER OF COMMERCE,

20, STRAND ROAD,

CALCUTTA, 18th June, 1917.

No. 1536—1917.

From

The SECRETARY,
BENGAL CHAMBER OF COMMERCE.

To

The SECRETARY TO THE GOVERNMENT OF BENGAL,
FINANCIAL DEPARTMENT.

SIR,—I am directed by the Committee of the Bengal Chamber of Commerce to refer to your letter, No. 5422-Com., dated 15th December 1916, and its *enclosure, on the subject of the commercial questions which will require to be dealt with after the termination of the war.

* Letter No. 11900-C., dated 5th December 1916, from the Government of India, Department of Commerce and Industry, to the Local Governments and Administrations.

2. The questions raised in these communications are admittedly questions of very great difficulty and complexity. To enable them to be more readily dealt with they have been divided by the Government of India into the following four groups, and this classification will be adhered to in the present letter :—

(i) The treatment of enemy or alien firms and individuals ;

(ii) The treatment of enemy or alien shipping ;

(iii) The treatment of imports and exports ;

(iv) Questions relating to our Patents and Merchandise Marks law.

3. These questions had engaged the closest attention of the Committee of this Chamber for some considerable time before they were referred by the Government of India for discussion. And when the reference came before them the Committee submitted the papers to the members of the Chamber for their views. In response they were favoured with a large number of valuable expressions of opinion, from which they derived material assistance in their examination of the subject. The other

Indian Chambers followed, they believe, a more or less similar procedure; and ultimately a Conference of the Chambers was held at Delhi in March of the present year. The Conference endeavoured to arrive at unanimous conclusions with respect to the several questions at issue; and this endeavour met with a gratifying measure of success. The report of the Conference is as follows:—

*Report of the Conference of Chambers of Commerce in India, assembled at Delhi, on the 13th and 14th March, 1917, to consider the papers submitted by Government in connection with the commercial problems which will require to be dealt with after the termination of War.*

PRESENT:

The Hon'ble Mr. E. H. Bray, Bengal Chamber; Mr. R. M. Watson Smyth, Bengal Chamber; The Hon'ble Mr. J. S. Wardlaw Milne, Bombay Chamber; Mr. S. J. Gilham, Bombay Chamber; Mr. R. E. Gregor-Pearse, Bombay Chamber; The Hon'ble Sir Arthur Binning, Burma Chamber; The Hon'ble Mr. W. Nicholas, Karachi Chamber; The Hon'ble Mr. Gordon Fraser, Madras Chamber; The Hon'ble Mr. J. Currie, Punjab Chamber; Mr. F. C. Waller, Punjab Chamber; Mr. J. Renton Denning, Punjab Chamber; The Hon'ble Mr. L. P. Watson, Upper India Chamber; Mr. T. D. Edelston, Upper India Chamber, and Mr. J. G. Ryan, Upper India Chamber.

The Hon'ble Mr. E. H. Bray was unanimously voted to the Chair.

We desire to point out that these recommendations deal with India's interests only.

DEFINITIONS.

*Enemy Subject.*

1. *'Enemy subject' should include subjects of present enemy countries and any who may be held to be such should their status as British subjects be changed by any alterations in the existing naturalization laws.*

N.B.—*We cannot of course set up a separate standard of naturalization for trade purposes but we are of opinion that any disqualification ought to be extended to any subject of an enemy country who may have become naturalized in Great Britain or in any other country within 20 years previous to the outbreak of the present War, or who may become so naturalized in the future.*

*Alien Firm.* *Alien Firm should include any firm or individual trading as a firm, in which less than 75 per cent. of the capital is British or in which the control is not entirely British or which is trading with money lent by a foreigner or by a foreign firm, or company, or bank, or of which more than 25 per cent. of the imported employés are foreigners.*

*Alien Company or Bank.* *Alien Company or Bank should include any company or bank in which the directorate or control is not entirely British or in which the debentures, bonds or shares are held by foreigners to the extent of 25 per cent. of the total debentures, bond or share-issue as the case may be, or which is carrying on business with the aid of money borrowed from a foreign person, firm, or company, otherwise than bank deposits, or of which more than 25 per cent. of the imported employés are foreigners.*

*Note.—We desire by these recommendations to emphasize the important principle: (a) that a concern must be more than British in name to entitle it to the advantages of British Nationality and (b) that the country of registration is not sufficient proof of the nationality of a company.*

(I) THE TREATMENT OF ENEMY (OR ALIEN) FIRMS AND INDIVIDUALS.—In view of the impossibility of knowing when or how peace will be concluded, it is desirable, as a temporary precaution that for such a period not less than 12 months after the termination of hostilities as Government may consider necessary, an absolute interregnum should be established during which—

(*a*) No enemy subject, including subjects now interned, should, except for purposes of State and under special license, be allowed to enter or remain within the limits of the Indian Empire ;

(*b*) No enemy shipping whatsoever should be allowed to enter Indian ports.

All aliens now resident in or at any future time entering into or becoming residents in the Indian Empire should be registered.

LICENSE.*

(*a*) It is desirable that no alien person, firm, or company should be allowed to trade or to practise any profession in India except under license.

* See Note in Appendix I.

(*b*) That no alien person, body, or association should be allowed to engage in educational, social, or religious work except under license.

(*c*) Licenses should be subject to the following conditions :— (i) renewal annually, (ii) cancellation at any time by the Local Government without any reason being assigned, (iii) payment of Income Tax on assumed profit or turnover or such other tax as Government may approve with the necessary production of accounts, etc.

(*d*) Aliens should be treated on a strictly reciprocal basis, and be allowed to trade under license, in regard to (1) acquisition and expansion of mineral rights, (2) the holding of real estate, (3) carrying on of banking, (4) the carrying on of insurance business, (5) other forms of commercial activity, for instance, the control of franchises of public utility, such as tramways, electric supply companies, hydro-electric concessions, and the like, (6) the establishment of mills or factories. We are of opinion that permission to embark on the above forms of enterprise should be granted to aliens subject to the basis of reciprocity referred to above, but only under license and subject to such restrictions and conditions as Government may think fit to impose from time to time. Industries including mining and especially key industries essential to the safety and welfare of the Empire should not be allowed to fall under the control of aliens. For a period of years subsequent to the termination of the war no license to trade or carry on the above forms of enterprise should be granted to enemy subjects.

Application for licenses should be considered in the light of—

(*a*) The treatment accorded to British subjects in similar cases in the country of the applicant, and

(*b*) The general interests of India ;

Government's decision in this connection should be such as to preclude the possibility of any trade or industry, or other form of commercial activity passing into the control of aliens.

NATURALIZATION LAWS.

In our opinion these laws should be much stricter than in the past, and some such measures as the following are suggested:—

No application for naturalization as a British subject should be entertained unless—

(*a*) the applicant has already become denaturalized in his country of origin or adoption;

(*b*) for a period of years the applicant shall have been domiciled in the British Empire;

(*c*) should give satisfactory guarantees of having identified himself with British national interests;

(*d*) in the event of war, no naturalization should be granted to alien enemies under any circumstances, no matter what their position may be, nor any change of name be allowed;

*Note.*—An exception to (*a*), (*b*), (*c*) and (*d*) may be made in the case of British born widows.

(*e*) any enemy subject naturalized later than 1894 should have his British naturalization papers cancelled, but should be allowed to apply for the same to be renewed upon complying satisfactorily with conditions (*a*), (*b*) and (*c*).]

Enemy subjects should be entirely excluded from the Indian Empire during the interregnum after the War and thereafter for such further period as Government consider advisable. We recommend that such period should be one of years.

(II) THE TREATMENT OF ENEMY (OR ALIEN) SHIPPING.*—After the preliminary period of one year and during the

* See Note in Appendix I.

reconstruction period (which for this purpose might be defined as terminating when there has been made complete restitution and reparation, ton for ton, in respect of British shipping, destroyed illegally by the States with which we are now at war) enemy shipping should be subject to special taxation in the form of a tax upon income or upon freight earned or upon the vessels themselves. Further, enemy shipping should not be allowed to take any part in the coasting trade of India.

2. Government should have power to prevent any combination of interests which in practice results in forcing Indian exports to be shipped either in foreign-owned vessels or under any arrangement dictated by foreign control.

3. No foreign vessels should be allowed to carry Indian crews.

4. So far as possible the principle of reciprocal treatment should be followed, that is to say, if any foreign country, directly or indirectly by through rates or otherwise, subsidises its shipping or imposes special charges, restrictions, etc., on British shipping, countervailing charges should be levied in ports of the British Empire upon the steamers of that particular country.

5. In particular all foreign steamers frequenting ports in the British Empire should be required to conform absolutely to the standards imposed by the Board of Trade as regards certificates of competency, marking of load lines, etc.

6. It has been suggested that pressure should be exerted against foreign shipping by means of our numerous coaling stations, but we are of opinion that this step should only be adopted in cases of great emergency. Bunkering, however, should be kept in the hands of British subjects.

7. We approve of steps being taken to ensure that vessels owned by foreigners should not sail under the British flag; in the case of part ownership the proportion suggested in this report in connection with the capital of foreign companies should obtain in this case, so as to ensure that at least 75 per cent. of the interest is *bona fide* held by British subjects. To prevent disguise of nation-

ality it is desirable that an effort should be made to induce other nations to adopt the same principle in connection with the use of their flags.

8. That no agreements be entered into by British shipping companies with alien shipping companies and combinations without the cognizance of the Board of Trade or other Ministerial Authorities.

(III) THE TREATMENT OF IMPORTS AND EXPORTS.—We find it impossible to embody in any one resolution or group of resolutions the views of the various Chambers, and we, therefore, attach their several views separately, but we at least place it on record that we are unanimously of opinion that the policy to be followed must be based on the principle of reciprocity.

(IV) TRADE MARKS.—We are not in favour of the adoption of any system of registration of Trade Marks in India. We consider that the present laws afford adequate protection to the user of Trade Marks, though the sentences imposed for the fraudulent misuse of Trade Marks might with advantage be more deterrent.

PATENT LAWS.—We have no special alterations in the present laws to suggest, but we are generally of opinion that the patent laws throughout the Empire should be as uniform as possible.

COUNTRY OF ORIGIN.—We are of opinion that where practicable all foreign goods should bear clear indication of the country of origin, but beyond this we have no alterations in the existing laws to suggest.

REGISTRATION OF PARTNERSHIPS.—In conclusion we would add that the present seems to us a fitting opportunity to press again for the registration of partnerships in India.

E. H. BRAY, *Chairman.*
J. S. WARDLAW MILNE.
A. BINNING.
W. NICHOLLS.
G. FRASER.
J. CURRIE.
L. P. WATSON.

# APPENDIX I.

## NOTE OF DISSENT BY BENGAL CHAMBER OF COMMERCE.

### LICENSES TO ALIENS.

Our views differ somewhat from those set out in this report.

It appears to us advisable that no alien should acquire or possess any freehold property in India, or concession in connection with land (except for residential purposes), minerals, timber, lakes, rivers, etc., and that aliens should not be permitted—without the consent of the Government of India—to form clubs, associations, or societies of any kind.

In connection with the proposed reservation of minerals for British subjects only, there would seem to be much to be said for the view expressed in the Memorandum on Mines and Minerals which is attached to the Government of India's letter No. 1900, dated 5th December, 1916. In this memorandum stress is laid on the necessity for controlling the minerals after their extraction.

In regard to other forms of commercial activity, for instance, the control of franchises, public utility, etc., we consider that on no account should aliens be permitted either with or without licenses to control such enterprises.

### TREATMENT OF ENEMY AND ALIEN SHIPPING.

We consider that, as a permanent measure, the Coasting Trade of India should be reserved for vessels owned in the British Empire, that the shipping laws and regulations should favour by means of taxation or otherwise the shipment of goods from one port to another within the Empire in vessels under the British flag registered in some port of the Empire, and that the shipping laws and regulations should favour by means of taxation or otherwise British ships trading from Indian ports to Foreign ports and from Foreign ports to Indian ports, provided always that Foreign ships

shall be allowed to trade on equal terms with British ships from Indian ports to Foreign ports in their own country and from Foreign ports in their own country to Indian ports.

## NOTE OF DISSENT BY BOMBAY CHAMBER OF COMMERCE.

*Licenses*—Page 2(*b*) of printed report.

We are of opinion in connection with all Missionary, Social, and Educational activities, that registration for aliens (other than enemy subjects) is sufficient, but that enemy subjects should be prohibited hereafter from entering India to take part in any Missionary, Social, or Educational work directly or indirectly.

Page 2 (*c*) (iii).

We support this recommendation because we are of opinion that aliens should be taxed to ensure that they pay a suitable proportion of the cost of maintaining the security which they enjoy under British protection. We desire to point out that under the present system a foreigner can take to his own country, practically untaxed, profits earned in India. Profits on British capital invested in India are liable to the full extent of British and Indian taxation. The English Finance Act of 1915 provides that profits earned in England by foreigners, who carry on business through regular agents are liable to English Income Tax, and in cases where it is difficult to compute the actual profits the Commissioner may assess on the basis of an assumed turnover. We suggest that this idea might be borrowed in order to impose an additional tax on the foreigners in India.

Page 2 (*d*) (5).

We are of opinion that under no circumstances should aliens be allowed to control such enterprises as Tramways, Hydro-Electrical Concessions, Electric Supply Companies, and the like. With regard to (*d*), (1), (2), (3), (4) and (6) licenses should only be granted in such cases where reciprocal facilities are, in fact, being enjoyed by British subjects in the country of the applicant.

*Shipping.*—We consider that as a permanent measure the coasting trade of India should be reserved for vessels owned in the British Empire.

Page 3, para 3.

We are not in accord with this recommendation.

## NOTE OF DISSENT BY BURMA CHAMBER OF COMMERCE.

*Licenses to Aliens.*—Our views differ entirely from those set out in the Delhi Report.

That report advocates procedure to be governed by strictly reciprocal basis, and aliens to be allowed to trade in practically every form of commerce in the country, the only safeguards being the term of the license, and the suggestion that "Industries including mining, especially key industries essential to the safety and welfare of the Empire, should not be allowed to fall under the control of aliens."

This procedure would simply open the door to our enemies return and nullify what Government is now doing in liquidating enemy concerns.

The Burma Chamber has already recorded its views that all the staple trades of the Province should be entirely confined to British firms.

Under their resolutions no alien firm or individual would be able to own rice or timber mills nor extract timber; nor hold mining leases; nor have the right to acquire or exploit minerals.

Such trades as aliens are to be allowed to carry on within the Province must be carried out under license.

The above has been recommended by the Burma Chamber for the trade of their Province in particular, and they would strongly recommend the same procedure be adopted throughout the Indian Empire for all the staple trades of the respective provinces.

*Shipping.*—The Chamber is not in favour of special taxation on enemy shipping.

---

## NOTE OF DISSENT BY UPPER INDIA CHAMBER OF COMMERCE.

PART II.—THE TREATMENT OF ENEMY (OR ALIEN) SHIPPING.

*Para.* 3.—The Upper India Chamber of Commerce consider that recommendation No. 3, that no foreign vessels should be allowed

to carry Indian crews, is somewhat sweeping, but it is recognised that some form of restriction might be imposed to attain the object in view, while, however, interfering less with the liberty of the subject.

*Para. 7.*—While the Upper India Chamber of Commerce approves of the principle underlying recommendation No. 7, it is believed that such a proposal would not be workable in practice, with capital as the determining factor. It is, therefore, thought that some better basis might be arrived at, and it is recommended that the matter be re-considered by the Chambers more directly concerned with shipping.

PART III.—THE TREATMENT OF IMPORTS AND EXPORTS.

The views of the various Chambers regarding the treatment of Imports and Exports will follow as an Addendum to this Report.

4. The foregoing are the conclusions of the Indian Chambers on questions (i), (ii) and (iv) as defined in paragraph 2 of the present letter. The Committee of this Chamber endorse these conclusions; and they do not propose to remark further upon questions (i) and (ii). They will, however, now deal with question (iii), the treatment of imports and exports; and they will also briefly supplement the remarks offered in the report on question (iv), which has reference to the Patents and Merchandise Marks laws.

5. It is obviously most unlikely that the commercial community throughout India would be in complete accord on matters of so highly controversial a character as those arising from a consideration of question (iii). But to the Committee of this Chamber it is satisfactory to observe that the Chambers are unanimous as to the basis upon which the fiscal policy of India should rest. They entirely agree with the Conference that this policy should be based on the principle of reciprocity; and they go further and add with preference, as far as possible, within the British Empire. In other words the treatment of imports into, and exports from, the British Empire should, in their opinion, depend mainly on the treatment accorded by foreign nations to exports to, and imports from, British possess-

ions. If a country is willing to extend to the British Empire the advantages of free trade, then the Empire should trade with that country on the same terms. It does not follow that there need be a general policy of protection, except perhaps in the case of new industries—and then only until such time as they are well established—or in the case of industries which are being substantially extended or re-organised.

6. The Government of India suggest that the question of the treatment of imports and exports should be considered with reference to the following enquiries:—(*a*) What industries are essential to the safety of the nation, and what steps should be taken to maintain or to establish them? (*b*) What steps should be taken to recover foreign and home trade during the war, and to secure new markets? (*c*) To what extent and by what means can the resources of the Empire be developed so as to render it independent of foreign supplies? (*d*) To what extent and by what means can the sources of supply within the Empire be prevented from falling under foreign control?

7. Dealing first with (*a*), and confining themselves to India, the Committee take the view that the following industries—with possible additions—are essential for the future safety of the country:—Cement, chemicals, cotton, flour, jute, leather (including hides and skins), all minerals, oil (mineral and vegetable), paper, iron and steel, sugar, and wool. But they do not feel that there is need for them to enter into the question of how such of these industries as are new should be established, or as to how others of them which are already in existence should be maintained and extended. For this aspect of the industrial problem will be no doubt exhaustively dealt with by the Indian Industrial Commission, by whom it has been studied during their recent investigations. The Committee content themselves by placing on record their opinion that the war has shown it to be imperatively necessary that India should be self-supporting to a much greater extent than she has hitherto been. In other words, they hold that an endeavour must be made to limit her, at present almost complete, dependence upon imported manufactured goods.

8. It would appear to be the opinion of the members of the Chamber, an opinion which is shared by the Committee, that nothing beyond the ordinary commercial activities will be required to recover such of the foreign and home trade of India as may have been lost during the war. So far as the resumption of trade with enemy countries is concerned, this must depend on the policy followed by the British and allied Governments in the matter of the imposition of restrictions on enemy subjects, shipping, and trade generally. To promote the general development of the foreign trade of India, the Committee recommend the appointment of trade representatives in foreign countries, and perhaps also in the Colonies. These representatives should be Government officers of the same status as the members of the Indian Civil Service. They should be attached to the British Consulates, and before their appointment to foreign countries they should be trained in the Department of Commerce and Industry, and should be given every opportunity of studying the trade and industries of India. Their principal duties would be to watch the development of any industries in the foreign country prejudicial or beneficial to Indian trade; to report on commodities imported from, or exported to, other countries, which could be imported from, or exported to, India; to assist merchants in the foreign country to get into communication with merchants in India; to report on methods of encouraging or assisting agriculture, industry, or commerce, which might be in operation in the foreign country, and which might be applied to India; and generally to keep India closely in touch with the agriculture, industry, and commerce of the foreign country.

9. Passing on to (c), it is obvious that such a development of the resources of a country as would render it independent of foreign supplies must depend primarily on the knowledge, skill, and enterprise of its citizens. There are, however, several directions in which the assistance of the State might be of most material advantage, *e.g.*:—

(i) By the establishment and maintenance of departments of industry, with fully equipped scientific and technical staffs who would be able to advise on any new undertakings;

(ii) By the State, and all public authorities, seeking to encourage indigenous industries by placing to the greatest extent possible within the country their orders for plant, material, and stores;

(iii) By the extension of railways, and of railway facilities generally, throughout the country; and

(iv) By such State financial aid as may be feasible. But in respect of this the Committee make no definite suggestions, as they presume that the matter will be fully dealt with by the Indian Industrial Commission.

10. The Committee do not feel that there is anything for them to remark with respect to (*d*), further than to say that the measures, suggested by the Chambers of Commerce, in connection with the question of the treatment of alien firms and individuals, would presumably tend to prevent the sources of supply in India from falling under foreign control.

11. The Government of India ask that at present there should be no general discussion of the principles on which a preferential or protective tariff should be based. They suggest that the more practical method would be to examine certain specified articles, and in connection with these to consider how far, if at all, protective measures are called for in the economic interests of India, and how far any restrictive measures suggested on national grounds will conflict with those interests. The Committee of the Chamber have experienced very considerable difficulty in dealing with this branch of the subject. But they have endeavoured to collect such information and opinions as those actually engaged in the trades in question are able to afford. The Government of India suggest the following commodities as being those in connection with which the investigation might usefully be undertaken:—

*Imports*:—(*a*) Paper and paste-board; (*b*) glass and glass-ware; (*c*) sugar; (*d*) matches; (*e*) cement; (*f*) coal-tar dyes; (*g*) chemicals and chemical preparations.

*Exports*:—(*a*) Hides and skins; (*b*) jute; (*c*) cotton (raw); (*d*) rice (not in the husk); (*e*) oilseeds; and (*f*) lac.

12. The Committee have not found it possible to deal with all of these commodities. But from the list of imports they selected Paper, Sugar and Cement, and they appointed three special Sub-Committees of members interested in each of these articles. The reports of these Sub-Committees they now place before Government for information :—

(*a*) *Report of Sub-Committee on Paper.*

The terms of the reference to the Sub-Committee were :—

Paper being a commodity produced in India what would be likely to be the effect of :—

(*a*) a heavy or moderate duty on imports from enemy countries ; and

(*b*) a preferential tariff graded according to the origin of the imports concerned.

2. The Sub-Committee first considered the position of the paper-manufacturing industry in India. They understood that formerly the Indian Mills were prosperous, and were able to pay good dividends ; but that of recent years they have steadily declined, and that immediately prior to the outbreak of war the condition of the industry was serious. This decline was attributed by the mill-owners entirely to the severity of foreign competition, particularly competition from the present enemy countries, and from Scandinavia ; and it was feared that similar conditions would again prevail after the war—with the added competition of Japan—unless remedial measures were adopted.

3. In the representations made to the Chamber by the mill owners it was stated that the Advisory Committee of the Board of Trade had recommended the imposition of an import duty of 15 per cent. on all paper imported into the United Kingdom. And they urged that a similar duty, at say 20 per cent., should be imposed upon all paper imported into India. So far as regards foreign countries the Sub-Committee agreed with this recommendation, at any rate to the extent that an import duty should be levied on foreign paper, and that it should be protective in character. For it seemed to them, from the information before them, that the Indian paper-making industry will be unable to continue to exist after the war, unless it receives protection. And they

were of opinion that the continued existence of the industry is necessary in the general interests of the country, for the war has shown that it is essential for paper to be manufactured in India. Moreover the industry is valuable, inasmuch as it benefits other allied industries, for example, grass and fibre growing, collecting, handling, and pulping, China clay, rosin, salt, dyes, colours, and chemical manufactures. An extensive development of the paper-making industry would mean that these allied industries would receive material assistance.

4. With reference to the imports of paper into India from the United Kingdom and other parts of the British Empire the Sub-Committee were not unanimous in the matter of import duties. And in this connection they were consequently unable to make a definite recommendation. The representatives of the Indian industry were clearly of opinion that protection as against paper manufactured in the United Kingdom would be necessary, although they agreed that their competition with British manufacturers is much less severe than with foreign manufacturers. They thought, therefore, that possibly a preferential tariff graded according to the country of origin might prove to be an arrangement which would be acceptable both to Indian and British manufacturers. Another suggestion which was made was that the Indian tariff should be arranged, not according to countries of origin but according to the various classes of paper imported. That is to say those classes of paper—irrespective of their country of origin—which compete most severely with Indian papers would be taxed heavily, while lower duties would be levied on those classes in respect of which the competition is less severe.

(*b*) *Report of Sub-Committee on Sugar.*

The terms of the reference to the Sub-Committee were :—

Sugar being a commodity produced in India what would be likely to be the effect of :—

(*a*) a heavy or moderate duty on imports from enemy countries and (*b*) a preferential tariff graded according to the origin of the imports concerned.

2. The Sub-Committee had before them representations from members of the Chamber interested in the production of Indian

sugar. These members expressed the opinion that a tariff should be established against imported sugars, and they made the following recommendations which are based on the programme adopted by the British Empire Producer's Organisation :—

(*a*) That Empire-grown sugar should pay a duty of 10 per cent. *ad valorem* on importation into India ;

(*b*) That sugar of their own production imported into India by allied countries should pay a duty of 13 per cent. *ad valorem* ;

(*c*) That sugar of their own production imported into India by neutral countries should pay a duty of 15 per cent. *ad valorem*, but that neutral countries declining to enter into favourable reciprocal arrangements with the Empire, or giving more favourable treatment to other countries, should be subjected to a surtax of 5 per cent. ;

(*d*) That the importation of sugar directly from enemy countries or indirectly from enemy countries should be absolutely prohibited for a period of five years after the war, and that thereafter it should pay a duty of 25 per cent. *ad valorem* ;

(*e*) That the importing country should in all cases furnish approved certificates of origin ;

(*f*) That a dumping clause on the lines of section 6 of the Canadian Customs Tariff should be enforced ;

(*g*) That if at any time the Government of India should be satisfied that the importation of sugar into India was being assisted by means of bounties, kartels, rebates of freight, or any other artificial means of any description, immediate steps should be taken to countervail such assistance before applying the tariff.

3. Other members of the Chamber had expressed themselves in favour of protection, but from their letters it appeared that they were not prepared to go to the length of the measures outlined in the preceding paragraph. And one firm had suggested that an import duty of eight annas per maund, in addition to the duty

which is now levied, would be sufficient. Another firm had taken the view that the present system, under which import duties are levied for revenue purposes only, should remain undisturbed.

4. The divergence of opinion disclosed by these communications was reflected in the Sub-Committee, the members being unable to come to a unanimous conclusion. Those who favoured the maintenance of the existing system did not see their way to accept the general proposal for the levy of protective import duties on sugar. They maintained that the Indian consumer is entitled to obtain his sugar at the lowest price, and that to restrict importation by heavy duties would have the undesirable effect of reducing the import trade. But they did not rely only upon the interests of the consumer, and upon other general ideas of one particular school of economic thought. They maintained that Indian sugar already has protection, sufficient for any but a hothouse industry, in the cost of ocean transportation, in the import duty of 10 per cent., in the cost of inland carriage, and in the wastage (admitted to be as high as 20 per cent.) in the present process of production in this country. Neither can the detailed proposals for the gradation of duties commend themselves to those members of the Sub-Committee. Sugar is an article of high value in comparison with its bulk; and differences in the *ad valorem* duty would speedily result in displacement of the product—as between allied, neutral, and enemy countries—such as would easily nullify the security that approved certificates of origin are designed to afford.

5. Those members of the Sub-Committee who favoured the measures set out in paragraph 2 above could not accept this position, nor were they disposed to think that any protective measures, short of those specified, would afford sufficient protection to the Indian industry. They contended that the argument that imports would be restricted had no weight against the fact that under pre-war conditions, India was paying huge sums of money to enemy and alien countries for produce which, given protection during development, she could herself grow and manufacture.

6. In these circumstances the Sub-Committee agreed that it would be impossible for them to come to a unanimous finding, and they directed that the Committee of the Chamber should be informed accordingly.

(c) *Report of Sub-Committee on Cement.*

The terms of the reference to the Sub-Committee were:—

Cement being an article which is manufactured to some extent in India what would be likely to be the effect of:—

(a) a heavy or moderate duty on import from enemy countries; and

(b) a preferential tariff graded according to the origin of the imports concerned.

2. The Sub-Committee considered the question from this standpoint, and they came to the conclusion that cement made in India is already sufficiently protected by reason of the fact that packing, sea-freight, insurance, the Indian import duty of 7½ per cent. *ad valorem*, landing-charges, etc., constitute so large a proportion of the cost of imported cement as landed in India. They estimated that these items on pre-war rates amounted to between 40 per cent. and 50 per cent. of the landed c.i.f. cost. And as locally-manufactured cement has not now, and will not have hereafter, to meet such charges it seemed to them to be unnecessary to suggest further protection as against Portland or natural cement imported from any country of the Empire—at any rate no duty beyond such as may be deemed to be necessary for revenue purposes.

3. The Sub-Committee believe that British-made cement will for some time at any rate be in a position to compete with the locally-manufactured product by reason of its genetally superior average quality. But they think that it has suffered considerably from the competition of foreign manufactured cements which are often of more or less indifferent quality. They consequently favour a preferential form of tariff graded according to the origin of the imports—that is to say, from enemy, neutral, or allied countries, as the case may be. In other words, foreign manufacturers ought, they consider, to be required to pay a higher rate of import duty than is, or will be, payable on cement manufactured in the British Empire and exported to India. They are also of opinion that legislation against the dumping in India of foreign manufactured cement—either of the pure Portland or natural variety—should be undertaken, and that it should follow the line of section 6 of the Canadian Customs Tariff of 1907.

4. On the general question of preferential trading, the Sub-Committee—looking at the question from the point of view of cement—confine themselves merely to an expression of opinion that trading within the Empire should be encouraged by such means as may be decided upon when Imperial commercial relations as a whole are being considered.

13. Adopting a similar method in respect of exports, the Committee appointed Sub-Committees of members interested in :—(*a*) Hides and skins ; (*b*) Cotton (raw) ; (*c*) Rice ; (*d*) Oilseeds ; (*e*) Lac. The reports of these Sub-Committees are likewise appended :—

(*a*) *Report of Sub-Committee on Hides and Skins.*

The terms of the reference to the Sub-Committee were :—

(*a*) Whether the adoption of any special measures, such as the imposition of export duties on hides and skins, or the restriction of exports in any other way, would be likely to secure any material advantage either to India, or to the British Empire as a whole, for example, by enabling them to retain a larger share of the profits arising out of the hide and skin trade ; and

(*b*) If so, what form such measures should take, and what would be their probable effect.

2. It seemed to the Sub-Committee that it was necessary for them in the first place to consider the possibility of eliminating all hostile influence from the hide trade in India. They considered it to be absolutely essential that the German monopoly, which existed prior to the war, should in no circumstances be allowed to be re-established. Similarly they favoured the exclusion of all aliens from the trade. The buying and selling of raw hides and skins, and the manufacturing of them into leather, should be, they thought regarded as a "key" industry in which only British subjects should be permitted to engage. They agreed with the proposal, which was made by the Indian Chambers of Commerce at the Delhi Conference, that all alien firms and persons trading in India should be licensed ; but they were strongly of opinion that the trade in hides and skins should be excluded from the scope of such licenses.

In other words that no aliens should be allowed to engage in it. They also agreed with the Indian Chambers of Commerce with reference to the amendment of the naturalisation laws, in order that aliens might not readily become British subjects.

3. Given the elimination of hostile and alien influence, a two-fold object should, the Sub-Committee thought, be kept in view:—(*a*) the promotion of the tanning industry in this country; and (*b*) the promotion of the employment of Indian hides in the tanning industry of the United Kingdom and British possessions generally. To bring about this object, they were prepared to advocate two measures:—(1) the imposition in India of a preferential export duty at the rate of 10 per cent. or at such higher rate as might be necessary; and (2) the imposition in the United Kingdom and throughout the Empire, of a protective duty on manufactured leather imported from alien countries.

4. It was to be anticipated, the Sub-Committee thought, that an Indian export duty would of itself tend to promote the tanning industry in this country. But they felt that more active measures in that direction should also be taken. They were accordingly disposed to recommend that the proceeds, or at any rate a part of the proceeds, of the tax should be devoted to the encouraging and fostering of the manufacture of leather in this country. Similarly the hide trade itself might be assisted from the proceeds of the tax through the various provincial agricultural departments. Improvements in the breed of cattle might be attempted, better forms of branding introduced, and aid might be given in various other ways.

5. The proposed export duty would be of necessity preferential in character. That is to say it would be greatly reduced or remitted altogether in the case of hides and skins utilised in the United Kingdom, and other British possessions. Its object—apart from the promotion of the Indian industry—would be to make an alien manufacturer pay a higher price for Indian hides than would be paid by the British manufacturer. It would therefore tend to divert to British manufacturers those classes of hides which, before the war, went to Germany and other foreign countries. But as hides can be obtained from many parts of the world besides India,

it would be likely to be ineffective unless it were accompanied by the imposition of a duty on manufactured leather imported into the United Kingdom and British possessions from alien countries. The combined operation of the duties might on the other hand be reasonably anticipated to have the effect of promoting the growth and development of the British Empire leather industry, working with raw material derived from Empire sources.

6. The Sub-Committee were also of opinion that the carrying trade in Indian hides and skins should be reserved for British vessels. For obviously the effect of the export duty might be neutralised so far as regards alien countries by concessions in freight, etc.

7. To summarise the foregoing, the recommendations of the Sub-Committee are :—

(*a*) That the buying and selling of raw hides and skins, and the manufacture of leather in India, should be regarded as a "key" industry in which only British subjects should be permitted to engage.

(*b*) That an export duty at the rate of 10 per cent., or if necessary at a higher rate, should be imposed on all hides and skins exported from India, subject to reduction or remission in respect of those exported to and manufactured in the United Kingdom or any British possession.

(*c*) That a protective import duty should be imposed throughout the Empire on manufactured leather imported from alien countries.

(*d*) That the carrying trade in Indian hides and skins should be reserved exclusively for British vessels.

(*b*) *Report of Sub-Committee on Cotton (raw).*

The terms of the reference to the Sub-Committee were :—

(*a*) Whether the adoption of any special measures, such as the imposition of an export duty, or the restriction of exports in any other way, would be likely to tend to secure any material advantage either to India or

to the British Empire as a whole, for example, by enabling them to retain a larger share of the profits arising out of the cotton industries; and

(*b*) If so, what form such measures should take, and what would be their probable effect.

2. The Sub-Committee recognised that the imposition of an export duty on a commodity might be expected to reduce the price of that commodity in the country of export. Theoretically, therefore, it might, they thought, be argued that an export duty on raw cotton would be advantageous to the Indian Mills. But, even assuming the correctness of this view, they were not in favour of an export duty. The production of cotton in India aggregated 78,542,857 cwts. in the years 1911-12 to 1915-16; and of this quantity not more than 36,042,117 cwts. were used in the Indian Mills. Moreover, it is the generally received opinion that the production of Indian cotton might be vastly increased; and that a long-staple cotton might be grown. It was, the Sub-Committee thought, in the best interests of India that she should continue to be a great exporter of raw cotton. They failed to see that this would seriously hamper or restrict the development of the manufacture of cotton goods in India. On the contrary, their idea was that the object of the Government and of the trade should be to develop both the production of raw cotton and the manufacture in India of cotton goods.

3. As regards the production of raw cotton, the Sub-Committee were in favour of the improvement of cultivation, and consequently of an increased output, and also of the production of a long-staple cotton. They understood that these questions were engaging the attention of the various agricultural departments in India; and they thought that the Chamber should urge the vigorous prosecution of such measures as might be deemed to be necessary.

4. The Sub-Committee were not unanimous on the subject of protection as against foreign competition. They agreed, however, that, should the Government of India decide to adopt a protective policy, such a policy would be best carried out as regards cotton by import duties on manufactured goods rather than by export duties on the raw material. They did not think that the

time has yet come when any advantage would be derived by India from protection in respect of yarns. But they agreed that, if the time should come when India would be able to produce the finer counts, protection should be given, as in the case of woven goods, by import rather than by export duties.

*(e) Report of Sub-Committee on Rice.*

The terms of the reference to the Sub-Committee were :—

(*a*) Whether the adoption of any special measures, such as the imposition of an export duty, or the restriction of exports in any other way, would be likely to tend to secure any material advantage either to India or to the British Empire as a whole, for example, by enabling them to retain a larger share of the profits arising out of the rice industry ; and

(*b*) If so, what form such measures should take, and what would be their probable effect.

2. The Sub-Committee read the reference to Rice in the letter (and its enclosures) No. 11900 C., dated 5th December, 1916, from the Government of India to the Local Governments. They also discussed the views of the Burma Provincial Committee appointed to consider the question of trade after the War. The recommendations of this Committee are defined in their report, dated 8th February, 1917, and are as follows :—

(*a*) That no enemy firm or individual, naturalised or not, should be allowed to own property, to reside in or to trade in India after the war for a stated and lengthy period. That trade between India and enemy countries should be carried on only through British merchants ;

(*b*) That all interests in the Burma rice trade of firms of which the partners or any of them are naturalised British subjects, of German (or other enemy) extraction, or persons British born but of German (or other enemy origin) should be eliminated ;

(c) With a view to the development in British hands of the rice trade in Burma and to securing to the rice millers and merchants in the United Kingdom a greater share in the trade :—

(1) that in the case of rice shipped to and landed in the United Kingdom or Egypt, the existing export duty should be removed ;

(2) that in the case of rice exported to countries outside Europe, other than Egypt, the existing export duty should be maintained ;

(3) that in the case of rice exported to foreign countries in Europe, an additional duty not exceeding 50 per cent. of the existing duty, should be imposed ; and

(4) that import duties should be imposed on all cleaned rice imported into the United Kingdom from Europe.

3. Recognising that Burma is so largely concerned in the rice trade, the Sub-Committee examined the foregoing recommendations with attention. As regards (a) and (b), they were disposed to go further than the Burma Provincial Committee, and to recommend that no aliens should be permitted to engage in the rice trade, which ought to be, they considered, reserved exclusively for British subjects. They noted that the Indian Chambers of Commerce, at the recent Delhi Conference, had urged that all alien firms and persons trading in India, should be licensed. With this proposal they were quite in sympathy, but they thought that rice should be excluded from the scope of the licenses. In other words that no alien firm or person should be licensed to trade in rice. To their mind the rice trade is of such great national importance as to necessitate it being strictly confined to British subjects.

4. The object of the Burma Provincial Committee in putting forward their proposals was to encourage the milling of rice in, and its distribution from, the United Kingdom. With this object the Sub-Committee were in complete accord ; and they consequently

supported proposal 4, namely, that import duties should be imposed on all cleaned rice imported into the United Kingdom from Europe. Hitherto, Germany has been the polishing and distributing centre in respect of Burma rice for the world generally. To transfer this industry to the British Empire should be, the Sub-Committee thought, the central idea of the measures under discussion. They also considered that special encouragement should be given to the establishment of cleaning and polishing factories in India.

5. On the subject of export duties, the Sub-Committee were not altogether in agreement with the Burma Provincial Committee. The existing export duty on rice yields a substantial revenue, and they questioned if the possibility of its reduction would be contemplated by the Government of India. Nor did they take the view that it would be wise to increase the duty by 50 per cent. on rice exported to alien European countries. For such an increase might, they thought, put Indian rice in a disadvantageous position in respect of rice from other countries, *e.g.*, Siam. It appeared to them that the existing export duty should be allowed to remain on all exports; that no additional export duty should be imposed; but that heavy import duties, on cleaned rice imported into any part of the British Empire from alien countries, should be relied upon to bring about the transfer of the polishing industry from Germany to Great Britain and her colonies and dependencies.

6. In conclusion, the opinion of the Sub-Committee may be summarised as follows:—

(*a*) That the trade in rice should be strictly confined to British subjects, and that no aliens should be allowed to engage in it;

(*b*) That the existing export duty should be allowed to remain in respect of all exports;

(*c*) That no additional export duty should be imposed on exports to any country;

(*d*) That heavy import duties should be imposed on all cleaned rice imported from alien countries into any part of the British Empire; and

(c) That special encouragement should be given to the starting of cleaning and polishing factories in India.

*(d) Report of Sub-Committee on Oilseeds.*

The terms of the reference to the Sub-Committee were :—

(a) Whether the adoption of any special measures, such as the imposition of export duties, or the restriction of exports in any other way, is likely to tend to secure any material advantage either to India or to the British Empire as a whole, for example, by enabling them to retain a larger share of the profits arising out of industries connected with oilseeds; and

(b) If so, what form such measures should take, and what would be their probable effect.

2. Two notes submitted by two of the members are appended to the memorandum. They were placed before the Sub-Committee, who gave them attentive consideration. The figures quoted in the second note are the official figures as recorded and published by the Government of India. And they certainly did not appear to the Sub-Committee to support the contention in the first note, namely, that India, instead of expressing the oil in the country, "exports most of the raw material for other countries to manufacture and reap the benefit of the valuable manures." On the contrary the figures show clearly, the Sub-Committee thought, that—except in the case of linseed—the bulk of the oilseeds produced in India are consumed in the country.

3. The advocates of export duties have, as the Sub-Committee understood their position, two objects in view: (a) the promotion of the crushing industry, so that India may be a large producer and exporter of oil; and (b) the simultaneous promotion of the oil-cake manufacturing industry, so that India may be provided with large quantities of manures.

4. The Sub-Committee, after carefully surveying the question, were not convinced that these two objects would be attained by the imposition of export duties. On the contrary they were

inclined to take the view that such duties might prove in practice to be positively harmful to India. The facts and reasons upon which they base this opinion are the following:—

(*a*) That except in the case of linseed the bulk of the crop of each of the various oilseeds is already consumed in the country;

(*b*) That from by far the greater portion of the quantity of oilseeds so consumed in India oil is expressed and oil-cake manufactured;

(*c*) That these processes are carried on to a material extent as village industries, the oil being expressed at the village oil-mill and the cake distributed locally;

(*d*) That export duties on oilseeds are not required to foster these industries. On the contrary such duties might have the effect of hindering their development by tending to maintain the existing primitive methods of manufacture. It appeared to the Sub-Committee that to enable India to manufacture oil and cake more profitably modern machinery and modern industrial methods and organisations are required; and that these depend on the provision of increased capital. They understood, however, that this aspect of the question had engaged the attention of the Indian Industrial Commission, and that there was no need, therefore, for them to discuss it;

(*e*) That export duties on oil-cake are also unnecessary, seeing that the quantity of cake exported is so very small; and that a duty would be antagonistic to the interests of the millers; and finally;

(*f*) That India has by no means a monopoly of the production of oilseeds; and that to tax her exports would consequently handicap her in competition with other producers.

5. It will be apparent from the foregoing that the Sub-Committee are of opinion that oilseeds should continue to be free of all export duties, as they are at present. But this expression of opinion is of course subject to any changes which may be made after the war by the Imperial Government in the general trade policy of the Empire.

## NOTE I.

India is probably the largest producer of oilseeds in the world, but instead of expressing the oil in the country she exports most of the raw material for other countries to manufacture and reap the benefit of the valuable manures.

Her exports during the official year 1913-14 were:—

To the British Empire about 538,000 tons valued at about £4 million.

To Foreign Countries about 1,043,000 tons valued at nearly £13 million.

On the other hand the value of her exports of oil during the same year were:—

| | | |
|---|---|---|
| To the British Empire Essential Oils .. | £19,300 | |
| Non-essential „ .. | £232,700 | |
| | | Total £252,000 |
| To Foreign Countries Essential Oils .. | £ 95,000 | |
| Non-essential „ .. | £153,000 | |
| | | Total £248,000 |

By far the largest foreign buyers of oil were Asiatic countries and Europe took merely an insignificant quantity.

The principal reasons why India has allowed other countries to reap the benefit of manufacturing the oils in the past are:—

(1) Want of enterprise and lack of knowledge in the treatment of seeds.

(2) Protective duties imposed against the import of oils by foreign countries.

(3) Want of method in packing for export.

(4) Want of freight facilities.

With reference to (1), for some reason very few European firms have taken up the manufacture of oils although the few that have ventured have for the most part made a success of it. Indians are seldom venturesome enough to invest capital in new undertakings and when they do, want of business methods and expert knowledge frequently lead to disaster. Several attempts have been made by

Indians to start this business on a large scale, some with success, but most of the failures have been due to shortness of capital and complete absence of technical knowledge, the crudest machinery and methods of working on the whole prevailing.

To make the business a success a fair amount of capital is necessary and, as in every other technical trade, a thorough expert knowledge is essential. With these two there is no reason why the business should not be made a complete success. There is every evidence of an enormous demand in India for certain, especially edible, oils, and with the advantages of proximity to the original source of production of the seeds, climate, cheap labour and other facilities, there is no reason why the business should not be carried on very profitably on a very large scale provided certain disabilities were removed.

Regarding (2), the principal foreign countries importing seeds admit these either free or with a small impost, but have a protective duty against the import of oil.

For example :—

| | Seeds. | Oils. |
|---|---|---|
| Germany | Free to 14 pence per lb. | 21 to 65 pence per lb. |
| Austria | ,, ,, 16 ,, ,, | 31 to 68 ,, ,, |
| France | ,, ,, 19 ,, ,, | for Rape 21 to 64 ,, ,, |
| Italy | ,, ,, 20 ,, ,, | for Rape 43 to 103 ,, ,, |
| United States of America. | ,, ,, 14 ,, ,, | 30 to 86 ,, ,, |
| Japan | ,, ,, 12 ,, ,, | 40 to 120 *ad valorem* |
| Russia | Free | 219 to 308 pence per lb. |

As regards (3), owing to the insignificant export trade in oil very little attention has been paid to the packing, and it is exported either in five gallon iron drums which are expensive and ill-suited to good stowage in steamer's holds, or in badly made or second-hand tins packed in insecure, green wood cases which do not stand a long sea voyage. This, added to the fact that only small quantities are shipped compels shipowners to charge a substantially higher freight on oil than on seeds as the former has to be stowed away from other cargo to prevent damage from leakage. Kerosine oil, which is much more liable to leakage than the heavier vegetable oil, is shipped from America in enormous quantities in tins and cases either as part or full cargoes and the leakage is considerably less in comparison than on the small parcels of

vegetable oil shipped from India notwithstanding the heavy strain of stowing complete holdsfull. The reason for this is that special attention is paid to the manufacture of good strong tins and outer cases. If the export oil trade of India were of sufficient dimensions similar packages could be made, in fact the Petroleum Companies already make equally good tins, and there will be no great difficulty in making the outer cases provided there was sufficient demand. If manufacturers could offer large quantities of oil packed as well as Kerosine there is no doubt ship-owners would in time reduce their freights to comparatively near the level of bag cargo.

Aside from the advantages of fostering a huge industry, that would mean retaining in the country the profits at present made by foreigners and giving employment to a large number of men, there is another very important point to be considered.

Most oilseeds contain a large percentage of nitrogen which is the most valuable of all manure constituents and is absolutely necessary for the proper fertilising of soil. No other constituent can take the place of nitrogen as plant food, and it is acknowledged that when applied with organic matter, such as oil-cakes, it is more readily absorbed in the soil than in any other form. At present India is exporting this for the benefit of other countries and purchasing nitrogen from Chile. As the latter, however, is far too expensive to be applied to field cultivation of ordinary crops in this country her soil is being starved, and from year to year she is exporting enormous quantities for the benefit of foreign countries whilst her own fields are giving poor outturns in crops. Not only is nitrogen in oil-cakes more quickly assimilated into the soil than in any other form, but it is by far the cheapest form in which it can be procured by the cultivator.

Complaints are continually being made of the poor quality of Indian cotton while more than 234,000 tons of cottonseed, rich in nitrogen and oil, was exported the year before the war.

India produces 2¼ million tons of Sugar and imports close on three quarters of a million tons, principally from foreign countries, because her cane is poor, and one of the principal reasons for this is, want of proper manuring.

There is nothing so important as nitrogen for the development of Tea, yet Planters have to pay a high price for their oil-cakes because so little is produced in the country compared with what is exported. Upwards of 277,000 tons of Groundnuts, the cake of which contains 6 to 7 per cent. of nitrogen, was exported, principally from Madras, while the South India Planters were in want of cheap nitrogenous manure.

If oilseeds were scientifically treated in the country on a large scale instead of being exported India would be so much the richer by the profits on oil and would retain enormous quantities of rich nitrogenous oil-cake to improve her soil. As oil-cake is also a very valuable cattle food the cheaper it was procurable, the more it would be used for that purpose to the improvement of oxen, and as practically all the nitrogen in oil-cakes fed to cattle passes through the animal, dung would be almost as valuable as the original cake.

To enable India to compete with foreign nations in the manufacture of oil I would suggest a retaliatory export duty on certain seeds, such as Rape, Sesame (Gingelly), Mowah (Mowrah), Kapok and possibly Groundnut and other seeds in which India has either a practical monopoly or a preponderating production, against such nations as impose a protective tariff on their oils, and a still higher duty on exports to enemy countries.

To encourage the manufacture of oil special concessionary railway freights should be charged on all seeds intended for expression of oil in India, on oil for export and, most important of all, on oil-cake intended for consumption in India. The industry should further be encouraged by special grants of loans to suitable parties for the purchase of necessary machinery and the services of expert advisers be made available.

To encourage the use of oil-cakes by ryots the Government Agricultural Department should be very considerably strengthened by the employment of a large and efficient staff of trained agriculturists who would give demonstrations throughout the country on the proper use of fertilisers, and by enlarging the scope of Co-operative Credit Societies which would pay special attention to this matter.

Another very important point which requires attention is the export of oil-cakes to foreign countries which amounted in 1913-14 to 61,300 tons, the principal buyers being Japan 46,400 tons and Germany 14,000 tons. A prohibitive duty on exports of oil-cakes to foreign countries should be imposed.

The combined advantage of building up a very large industry while retaining an extremely valuable manure that the country needs places this proposition in the first rank of questions to be dealt with in regard to trade after the war.

The following information is extracted from Professor Dunstan's Imperial Institute Monograph on "Oilseeds and Feeding Cakes" 1915 :—

*Groundnuts—*

Exports from the chief producing countries :—

BRITISH TERRITORIES—

| | Cwts. | Value £. |
|---|---|---|
| India (1913-14) .. .. .. | 5,558,120 | 3,254,246 |
| Gambia (1913) .. .. .. | 1,348,089 | 622,098 |
| Nigeria (1913) .. .. .. | 385,760 | 174,716 |
| TOTAL .. | 7,291,969 | 4,051,060 |

FOREIGN TERRITORIES—

| | Cwts. | £ |
|---|---|---|
| French Possessions (1912) .. | 3,750,600 | 1,888,507 |
| Dutch „ (1913) .. | 342,000 | .. |
| Portuguese „ (1912) .. | 100,651 | 49,726 |
| China „ (1912) .. | 5,213,199 | 549,221 |
| TOTAL .. | 5,213,199 | .. |

It is estimated that 35,000 tons Groundnut oil is consumed annually in the United Kingdom, Germany, Holland, and Scan-

dinavia in the form of Margarine. The nut contains about 48 per cent. oil. Groundnut cake is one of the most valuable manures as well as cattle fodder.

*Sesame Seed*—

| From | India. | China. | Egypt. | Turkey. | Other Countries. |
|---|---|---|---|---|---|
| Imports into France .. | 22,918 | .. | 1,199 | .. | 3,799 |
| „ „ Germany.. | 32,024 | 79,060 | .. | .. | 4,955 |
| „ „ Austria-Hungary.. | 22,098 | 3,415 | .. | 1,106 | 10 |
| Total Metric Tons.. | 76,941 | 82,475 | 1,199 | 1,106 | 8,764 |

Sesame seed contains from 50 to 57 per cent. oil. The cake compares favourably with the best feeding cakes commonly used in the United Kingdom. Germany consumes about 150,000 metric tons of the cake.

## NOTE H.

I have read with interest the paper which was sent in by Mr..... As I do not agree with his conclusions and some of his facts, I think it might be useful if I put down briefly my views of the position. You may, if you think fit, circulate this note to the other members of the Sub-Committee.

The Indian Oilseed crops can be estimated approximately as follows:—

| | |
|---|---|
| Linseed .. .. .. .. .. | 450,000 Tons. |
| Rapeseed .. .. .. .. .. | 1,000,000 „ |
| Groundnuts .. .. .. .. | 1,000,000 „ |
| Teelseed .. .. .. .. .. | 500,000 „ |
| Cottonseed .. .. .. .. | 1,800,000 „ |
| Castorseed and other minor crops .. | 500,000 „ |
| Total crops .. | 5,250,000 „ |

The exports of these may be taken on an average to be:—

| | |
|---|---|
| Linseed .. .. .. .. .. | 400,000 Tons. |
| Rapeseed .. .. .. .. .. | 200,000 ,, |
| Groundnuts .. .. .. .. | 200,000 ,, |
| Teelseed .. .. .. .. .. | 100,000 ,, |
| Cottonseed .. .. .. .. | 250,000 ,, |
| Castorseed and others .. .. .. | 100,000 ,, |
| Total exports .. | 1,250,000 ,, |

There remains, therefore, for local consumption:—

| | |
|---|---|
| Linseed .. .. .. .. .. | 50,000 Tons. |
| Rapeseed .. .. .. .. .. | 800,000 ,, |
| Groundnuts .. .. .. .. | 800,000 ,, |
| Teelseed .. .. .. .. .. | 400,000 ,, |
| Cottonseed .. .. .. .. | 1,550,000 ,, |
| Castorseed and others .. .. .. | 400,000 ,, |
| Total consumed in India .. | 4,000,000 ,, |

Of these crops I do not think that Cottonseed is crushed to any appreciable extent. It is mainly used I understand for feeding cattle, and should, therefore, be excluded at present from the cake producing crops. A good portion of the Groundnut and Teelseed crops also are consumed without being crushed, and we may assume this to amount to some 400,000 tons. Therefore the quantity which will remain for crushing will thus be 2,050,000 tons.

If now we deduct 10 per cent. for seed and waste and assume a proportion of 40 per cent. oil and 60 per cent. cake we get 1,107,000 tons of cake made in India.

The total exports of cake are about 100,000 tons, of which half goes to Ceylon, leaving 1,007,000 tons for local use. It is mostly used for manure and cattle feeding.

The exports of oil to all places are :—

| | | | |
|---|---|---|---|
| Linseed | Oil about | .. .. | 1,000 Tons. |
| Rapeseed | „ „ | .. .. | 2,000 „ |
| Teelseed | „ „ | .. . | 500 „ |
| Castor | „ „ | .. .. | 5,000 „ |

With the exception of Castor oil the exports are mainly to the East.

There was practically no import of Nitrate as manure up to 1915. As far as I can make out the total yearly imports of chemical manures till then were not more than about 400 tons, but in 1915-16 there was a sudden rise to 5,287 tons. It is as yet difficult to say if this is due to some exceptional cause or if it heralds a regular demand in future from India.

It is apparent from the above facts :—

(1) that the bulk of the oilseed crops is consumed in India,

(2) that a very large amount of oil is expressed from these crops excepting Cottonseed,

(3) that practically all the cake which remains after extraction of the oil and the bulk of the Cottonseed crop are used in India either for cattle food or fertilising purposes,

and the conclusions which I gather, therefore, are—

(1) that India is reaping the benefit of manufacturing the oils, but that she could increase this profit if the process of extracting were done more methodically and on scientific lines;

(2) that no protection is necessary to foster the oil trade. Protection could only have the result of perpetuating inefficiency and incapacity. And more particularly;

(3) that with the exception of Mowra and Kapok seed which are unimportant India holds no monopoly, and there is, therefore, no reason whatever for a retaliatory export duty. This is made still clearer by the fact that very little oil finds its way to England from India. The importation of oil into England is free, and one is,

therefore, forced to the conclusion that want of enterprise and lack of technical knowledge are the real reasons for the absence of more numerous and better equipped mills;

(4) that special concessionary railway freights do not appear to be called for. This would tend to centralise the oil mills at the ports, and it is a question whether this would benefit India from the agricultural point of view. Each village uses now as manure the cake obtained from the local oil mill. Once the seed has reached the big mill at the port it is very doubtful whether the cake will find its way back to the village. Therefore more export of cake and less fertilisers for India;

(5) that a prohibitive duty on exports of oil-cakes is also unnecessary. The proportion of cake exported is very small, and it is, therefore, hardly worth while prohibiting its export. On the other hand, in the case of increasing exports, such an export duty would perforce reduce the price of cake which would influence adversely the profits of the mills. This would mean discouraging the very thing it is desired to help;

(6) that it is for the mills to get better barrels—and, therefore, cheaper freights. Is it seriously contended that protection should be afforded to them so that they should have no incentive to improve their barrels?

(c) *Report of Sub-Committee on Lac.*

The terms of the reference to the Sub-Committee were:—

(a) Whether the adoption of any special measures, such as the imposition of an export duty, or the restriction of exports in any other way, would be likely to tend to secure any material advantage either to India or to the British Empire as a whole, for example, by enabling them to retain a larger share of the profits arising out of the lac industry; and

(b) If so, what form such measures should take, and what would be their probable effect.

2. It appeared from the papers before the Sub-Committee that a recommendation had been made by one of the members of the Chamber that heavy export duties should be imposed on stick-lac, seed-lac, and kiree, exported from India to foreign countries. It was understood that the object of this recommendation was the promotion of the manufacture of shellac in India.

3. After a full discussion the Sub-Committee failed to come to a unanimous conclusion as regards the question of export duties. On the one hand it was argued that shellac cannot be considered to be a manufactured article; and that it is just as advantageous to India to export sticklac and seedlac as it is to export shellac. It was acknowledged that the modern process of manufacturing shellac from the raw material enables more satisfactory results to be obtained than are possible under the old Indian system of manufacture. Consequently foreign importers are importing more and more seedlac and sticklac which they use in lieu of shellac. And it was argued that India derives as much profit by selling sticklac and seedlac to foreign buyers as by manufacturing and selling shellac.

4. On behalf of the Indian manufacturers it was argued that shellac is just as much a manufactured article as steel or paint, and that the raw material from which it is made is practically a monopoly of India. With the object of promoting the manufacture of the finished article an export duty on the raw material would be, it was argued, sound and legitimate, inasmuch as it would tend to put the Indian manufacturer on a better footing. Such a duty would be remitted on lac imported from India into any part of the British Empire; and corresponding export duties would have to be levied at all Empire ports.

5. The Sub-Committee agreed to leave the matter in this way, recording their opinions as above. Those who were opposed to the recommendation made in the last paragraph favoured, on the whole, the retention of the existing system under which lac is exported from India free of duty. But at the same time they were not inclined to take strong exception to export duties, provided: (*a*) that these were levied on lac of all descriptions; and (*b*) that corresponding export duties were levied at all Empire ports.

14. It will be observed that the Committee have not dealt with jute, which is one of the staple export commodities specified by the Government of India. The various Jute Associations are, however, discussing the question of levying export duties on this commodity, and their views, when definitely formulated, will be submitted by the Chamber to Government in a separate communication.

15. The Committee of the Chamber content themselves with merely submitting the foregoing reports for the information of Government. They have not attempted to base any general conclusions upon them; for they gather that the object of the Government of India is to obtain information and opinions with respect to the particular trades and industries, rather than to be furnished with generalisations and inferences. At the same time the Committee cannot help remarking that all sections of opinion whether in favour of, or adverse to, any general system of protection, unite in their desire to encourage and to promote the manufacturing industries of India. Indeed the reports bear out the views expressed in the fifth paragraph of this letter, namely, that the general trade policy of the Empire should be on a reciprocal basis; and that such import and export duties as are shown to be necessary to protect and to develop the trade of the Empire, or to promote the manufacturing industries of India would be generally accepted. And, as regards export duties, it seems to be the general opinion that to whatever extent these industries may be developed there is almost certain to be a large exportable surplus of the raw product; and that to impose heavy taxation on this surplus would be obviously undesirable.

16. The question of dumping is discussed by the Government of India in one of the Notes attached to their letter. The Committee of the Chamber agree with the Government that dumping is not an altogether unmixed evil, for no doubt benefit is derived by some class of the community from the low prices which it ensures. But they cannot believe that a country can gain any permanent advantage from the sale in it of goods at prices below the average cost of production. For this process, if continued, must in the end be detrimental to, or destructive of, the country's own

manufacturing industry. They take the view, therefore, that the Empire should protect itself by legislation against dumping, and it seems to them that the provisions of section 6 of the Canadian Customs Act of 1907, and the rules which have been framed in connection therewith, are suitable for this purpose.

17. The question of the registration of trade marks was last discussed in 1909, when it was held that legislation was undesirable. The Committee are still very clearly of this opinion, and they believe that it is generally held throughout India. The existing law provides adequate protection for the owners of trade marks, while registration would create great difficulties. And in point of fact several cases have been lately so decided in the courts as to make the position of the prior user even stronger than it formerly was.

I have the honour to be,

Sir,

Your most obedient servant,

H. M. HAYWOOD,

*Secretary.*

## BOMBAY CHAMBER'S REPORT.

It should be the general aim of Government to foster all industries of importance with due regard to economic conditions. The information at our disposal regarding industries essential to the future safety of the nation is not sufficient to enable us to furnish a list thereof, but we are of opinion that the policy to be pursued in respect of such industries as Government may, after investigation, consider to be essential to national safety, should be gradually to make each part of the Empire as self-supporting as is possible. We are further of opinion that all foreigners should be prohibited from participating in any such essential industries or in any mining industry in the same category. In furtherance of the policy of making different portions of the Empire self-supporting in regard to such industries Government should be prepared to give them

such protection and encouragement as may be necessary for their full development. In this connection we desire to point out that the imposition of anything more than a nominal import duty on machinery is in direct opposition to the policy that we advocate.

IMPORTS.

*Glass.*—In regard to this industry the immediate effect of an increased duty would be to increase the price of the article to the purchaser without, in our opinion, any present compensating advantages; but in view of the desirability of developing indigenous industries it is advisable that careful investigation should be made as to whether this industry is suited to the natural resources and labour conditions of this country.

*Sugar.*—The sugar refining industry appears to be one that is well suited to this country and special attention should, therefore, be paid to its development. We understand that one of the principal hindrances to its development is the difficulty of a factory acquiring control over a sufficient area of cane growing land. Until this hindrance is removed we are of opinion that the recent increase in the import duty on sugar will not have any marked protective effect.

*Matches.*—If it be proved that this industry is one to which the natural resources and conditions of the country are suited, it is deserving of every encouragement from Government. At the present stage of its development an import duty on matches would only have the effect of increasing the price to consumers, and in our opinion, Government assistance should, therefore, take, for the present at any rate, other forms.

*Cement.*—This industry appears to be making satisfactory progress in India. We would point out that the heavy ratio of freight charges to value of this article, affords a considerable advantage to the indigenous over the imported article.

*Dyes.*—This is one of the items which we are asked to consider mainly from the point of view of the effect which would be produced by—

(*a*) a heavy or moderate duty on imports from enemy countries and

(*b*) a preferential tariff graded according to the origin of the imports concerned.

We are of opinion that Government should make the most of the natural dye-stuffs of India and that the development of indigo must be particularly desirable (as a practical step in this direction Government requirements in local dyed cloths might stipulate for natural indigo dyes, as we believe was previously done), but the facts with which we have to deal in the present reference are that the Indian textile industry is dependent on imported dye-stuffs and seems likely to remain so.

In the year before the war 75% of the imports into India came from Germany. We have no information on the subject of the imports of dye-stuffs into England, but it seems certain that the textile industry in Lancashire is faced with precisely the same problem as that in India.

The feasibility of the production of coal tar dyes in this country should be carefully investigated with a view to its encouragement if found practicable, but the danger of any protective or preferential tariff is that such might make it possible for manufacturers in other countries to acquire dyes more cheaply than those in England or India. This would mean that English and Indian manufacturers of textiles would be handicapped in competing for the trade of foreign markets, *e.g.*, China, Java, and South America.

We are, therefore, of opinion that the whole question of coal tar dyes requires to be examined very carefully before any new departure in policy can be decided upon. In this connection special attention should be given to the very highly organized system which the German dye industry had established in connection with the sale of its dyes, for giving free technical advice and all possible information and assistance to users. It would seem that some similar system would be necessary if the production of dyes within the Empire is to attain its fullest possible development.

It appears certain, however, that anything like authoritative evidence on this subject can only be collected in England. The British Government have already made the experiment of

subsidising a large concern called "British Dyes Limited." The progress made by this undertaking in discovering processes and producing cheaply should in itself provide some basis for discussion, but we doubt whether the textile industry in this country would provide sufficient data for forming any opinion on this subject.

### Chemicals and Chemical Preparations.

This is an industry the development of which in this country it is very desirable to encourage. In view of this and of the fact that by far the greater portion of the imports into India are of British origin there appears to be a strong *prima facie* case for the imposition of a moderate preferential tariff graded according to the country of origin. This, in our opinion, would tend to stimulate the local industry and would keep the trade in British hands.

A careful revision of the import tariff seems to be necessary to ensure that this industry does not have to pay a higher duty on materials imported than is paid by the importer of the finished article for the manufacture of which such materials are essential.

### Exports.

*Hides.*—In our opinion this industry is essential to the national safety and should be treated accordingly. We have considered the suggestions on page 15 of the Government Memorandum on Hides and report as follows:—

*Suggestion* (1).—That the export of raw hides should only be allowed to such British firms as are free from the control of any ring and would sell the hides by public auction.

(*Answer*).—We strongly support the first part of this suggestion. We have not sufficient knowledge of the subject to say whether it would be a good plan to insist on the hides being sold by public auction. On the analogy of the East Indian Wool trade, our opinion would on the whole favour such a course.

*Suggestion* (2).—That the Indian Carrying trade should be reserved for British vessels, an export duty being imposed on shipments to enemy countries.

(*Answer*).—We have not sufficient knowledge of this subject to express an opinion.

*Suggestion* (3).—That should it not be found possible to divert the raw hides trade wholly from German firms, it might be possible to give such encouragement to Indian firms dealing in raw produce, as to enable them to enlarge their sphere of operations and endeavour to trade direct with English and American firms. It has been alleged that English firms are somewhat shy of dealing direct with Indian owned firms on account of the uncertainty of their financial standing, and it has been suggested that in all probability some scheme can be devised by which this can be obviated.

(*Answer*).—We consider it a *sine qua non* that the raw hides trade should be wholly diverted from German firms.

*Suggestion* (4).—That it would be desirable to induce some of the more important British firms to send Agents to this country to purchase hides here on behalf of their principals. The Agent would take his seat in an Indian office and carry on business there. He would know exactly what his principals require and would at the same time learn the details of Indian business methods from the firm to which he was accredited, while the producers in this country would be gradually educated in the requirements of the United Kingdom market.

*Suggestion* (5).—That an Association should be formed consisting of Indian firms interested in the export of raw hides and that the Association should be relied upon to exclude German influence and to maintain direct relation with the principal interests in England centred in the Leather Trade Association.

*Answers to (4) & (5).*—So far as we are able to judge these are good practical suggestions which we would like to see adopted and which would in all probability follow naturally upon the elimination of the German element from the trade.

### Oilseeds, Groundnuts, Copra, Etc.

In the case of these commodities where the Indian crop forms a moderate proportion of the world's production, we consider that

the imposition of an export duty would be a dangerous experiment and we are not prepared to recommend it. We feel, however, that everything possible should be done to stimulate the oil-crushing industry in India, the conditions being eminently suitable.

COTTON.

We are of opinion that a moderate export duty of 2% or 3% would not have the effect of curtailing the production of cotton or of taxing the cultivator to an excessive degree; as a revenue producing measure we, therefore, consider it would be justifiable. At the same time we wish to make it clear that it is only as a revenue producing measure we would approve of it and we do not recommend a general export duty except from that point of view. It would, in our opinion, be a dangerous experiment to impose any duty heavy enough to produce any sensible alteration between the relative values of Indian and American cotton.

We would here add that the Bombay Cotton Trade Association, Limited, are entirely opposed to any export duty on cotton.

## BURMA CHAMBER'S REPORT.

IMPORTS.

The Chamber recommend a preferential tariff graded according to the origin and class of imports concerned, a specially protective tariff being framed to assist established or contemplated British or Indian industries and a specially prohibitive tariff being imposed for a suitable term of years on imports of enemy origin, except those the import of which is essential to our economic development.

Certain articles of food and drink produced in the United Kingdom are at a disadvantage as compared with foreign goods imported into India owing to prescriptions in force in the United Kingdom relating to production, such for example, as restrictions on the use of preservatives. With a view to removing this disadvantage, the Chamber recommend the total prohibition of the importation of goods from foreign countries which do not comply with British requirements.

EXPORTS.

With the exception of Rice and Rubber, to which reference is made below, the Chamber do not recommend export duties on shipments from Burma of Timber, Mineral Oil and Oil Products, Minerals other than Oil, Cotton, Beans, Hides, Cutch, etc. In none of these does India possess a monopoly of supply and any export duty imposed would not only result in diminishing the price received by the producer, but also tend to curtail the total value of the export trade which is so necessary to secure the stability of our currency policy.

*Beans.*—The Chamber are of opinion that, for the further encouragement of the cultivation of white beans and other pulse in Burma, a representation might suitably be made to the British Government, suggesting the imposition of a graded preferential import duty on grains of a similar nature from enemy and alien countries.

*Rice.*—With a view to the development in British hands of the rice-trade in Burma and to securing to the rice-millers and merchants in the United Kingdom a greater share in the trade, the Chamber recommend—

(1) that in the case of rice shipped to and landed in the United Kingdom or Egypt, the existing export duty should be removed;

(2) that in the case of rice exported to countries outside Europe, other than Egypt, the existing export duty should be maintained;

(3) that in the case of rice exported to foreign countries in Europe, an additional duty, not exceeding 50 per cent. of the existing duty, should be imposed;

(4) that import duties should be imposed on all cleaned rice imported into the United Kingdom from Europe.

Should preferential treatment be granted to any allied country, as referred to in the recommendation of the Economic Conference of the Allies held at Paris in 1916, an equivalent export duty should be imposed on rice re-exported from such countries equal to the preferential treatment it receives in the matter of export duty remitted from Burma.

*Rubber.*—As rubber is in the nature of a key industry, and as a preponderating share of the total world's production is from British territory, the Chamber recommend that a suitable export duty should be imposed on all exports of rubber to alien countries, subject to a similar duty being imposed on exports from India and from all other British possessions.

## KARACHI CHAMBER'S REPORT.

### IMPORTS.

1. It is desirable to promote preferential treatment within the Empire.

2. All excise duties on manufactures, other than liquor and salt, should be abolished.

3. The treatment of imported articles from Foreign Countries should be on a strictly reciprocal basis.

4. In order to prevent "dumping" no enemy goods should be allowed to be imported into India for at least twelve months after the termination of the war.

5. It is considered that for a period of years enemy countries should not be permitted to import goods under the "most favoured nation" clause or upon a strictly reciprocal basis.

### EXPORTS.

The Chamber is of opinion that it is not desirable to place an export duty on India's raw produce. With the exception of jute and a few rare minerals all the articles exported from India are produced in a greater or less quantity in other countries, and to place an export duty on these products would tend either to curtail the export or to reduce the price to the producer.

To encourage industries in India, such as the manufacture of oils and oil-cake, sugar refining, tanning, textiles, etc., by means of high protective duties, would seem to the Chamber economically unsound, and if any industry cannot be worked at a profit with the present import duty in its favour it should not be encouraged.

As suggested in the letter from the Government of India, Department of Commerce and Industry, No. 11900-C, dated 5th December, 1916, paragraph 11, the Chamber has already communicated through the Government of Bombay their recommendations regarding the treatment of certain specified articles of the export trade of Karachi, and do not, therefore, propose to recapitulate the same in this note.

## MADRAS CHAMBER'S REPORT.

The Chamber agree with the suggestion of the Government of India that the important questions relating to our *post bellum* policy may conveniently be considered under the following four heads:—

I. The treatment of enemy (or alien) firm and individuals;

II. The treatment of enemy (or alien) shipping;

III. The treatment of Imports and Exports;

IV. Questions relating to our Patents and Merchandise Marks Law.

A special Conference of Chambers of Commerce was held at Delhi on 13th and 14th March to consider the question of "Trade after the War." The Conference adopted the suggestion of the Government of India to sub-divide the subject under the above four heads and arrived at decisions in regard to heads I, II and IV. A joint report representing the views of the Chambers present at the Conference will be submitted direct to Government by the Punjab Chamber of Commerce.

The members of the Madras Chamber of Commerce accept the report, as submitted by the Conference, as correctly representing their views on the subjects mentioned, and it is not proposed to add any remarks of dissent by the Madras Chamber.

The question of the Treatment of Imports and Exports was not fully considered by the Conference, the general opinion of members present being that the subject could best be dealt with by the individual Chambers, and their views forwarded direct to the Government of India.

The Chamber's views are that the introduction of some measure of protection is essential, and generally the Chamber is in favour of—

(*a*) Preference within the Empire.

(*b*) Preferential terms as between the Empire and the Allies.

The Chamber is also of opinion that the free resumption of trade with the present enemy countries should be prohibited for one year from the signing of Peace Terms, in order—

(*a*) To allow of the resumption of former work by British factories diverted to munition making.

(*b*) To permit of the gradual recovery of labour taken away from industry to the battlefield.

(*c*) To nullify any sudden move by the late enemy in a new commercial and industrial war.

These recommendations refer more particularly to the import of manufactured goods from enemy countries.

In dealing with the question of trade immediately after the Declaration of Peace, it is permissible to assume that the enemy countries will immediately be very large buyers of absolute necessities such as all descriptions of foodstuffs, vegetable oils and fats, rubber, cotton, etc., of which India generally is a seller.

It will be impossible after the Declaration of Peace to deny supplies of such commodities to our present enemies, and to exclude India from taking advantage of the situation would be to place her at a disadvantage as compared with other countries. The effect of this would be that Indian produce, required by Germany and her present Allies, would be purchased by them through other countries.

While recognising that it is undesirable to handicap India in this respect, the Chamber is of opinion that no shipments of Indian produce should be permitted to present enemy countries except under licence from Government, but such licences should

be freely granted unless there is reason to suspect that the goods are for other purposes than actual manufacture or consumption in the country to which they are shipped.

Speaking generally, the Chamber considers it advisable to penalise, by the imposition of Export Duties, the export trade to enemy countries to a degree likely to ensure that the goods purchased by them are for their own necessary use, and not for manufacture and re-export to other countries.

Also the Chamber is of the opinion that a penalty in the form of substantial Import Duties should be imposed on all goods imported into India from the present enemy countries for a suitable period subsequent to the termination of the war. In addition to this, and with a view to control any attempt on the part of Germany and her Allies to "dump" goods into India, the importation into India of goods of enemy origin should be prohibited except under Government licence.

In this connection the Chamber approves of the measures proposed in para. B. IV. of the Recommendation of the Economic Conference of the Allies held at Paris on 14th to 17th June, 1916.

The Chamber also recommends legislation, to prevent dumping on the lines stated in Section 601 of the New Revenue Bill of the United States approved on the 10th July, 1916, by the House of Representatives at Washington. "Unfair competition" or "dumping" is declared therein to be unlawful in cases where "such act or acts be done with the intent of destroying or injuring an industry in the United States, or of preventing the establishment of an industry in the United States or of restraining or monopolising any part of trade and commerce in such articles in the United States."

The difficulties experienced by Great Britain and her Allies on the outbreak of war, resulting from the pre-War policy of Germany of obtaining a monopoly of certain industries (including Key industries) is ample evidence of the necessity of legislation on the above lines.

In the letter under reference the Government of India divide this subject into the following four questions:—

(*a*) What industries are essential to the future safety of the nation and what steps should be taken to maintain or establish them?

(*b*) What steps should be taken to recover foreign and Home trade lost during the war, and to secure new markets?

(*c*) To what extent and by what means can the resources of the Empire be developed so as to render it independent of foreign supplies?

(*d*) To what extent and by what means can the sources of supply within the Empire be prevented from falling under foreign control?

These questions are difficult to answer depending as they do on so many different conditions. The bulk of the exports at present consist of raw products, and it is a question for consideration in what manner industries can be developed to ensure these raw products leaving the country in the manufactured state. The best method of dealing with this is, as suggested in the letter from Government, to consider separately the various commodities now exported, and to enable this to be done various memoranda and statistics are attached by Government to their letter.

*Raw and Tanned Hides and Skins.*—An examination of the figures giving the Exports of Raw Hides shows that Germany and Austria-Hungary in 1913-14 took two-thirds of the total quantity exported from India. On the other hand the Export of tanned cow hides to these countries was *nil*.

In the case of goat skins the same state of affairs existed. In pre-War days the bulk of the raw goat skins exported was consigned to the United States, with continental countries buyers to a small extent. In tanned goat skins, however, exports from India to the United States and continental countries were negligible.

Again, in regard to sheep skins, raw and tanned, the same conditions apply.

The protective duties in these foreign countries prohibit the importation of the semi-manufactured material, whilst the raw material is eagerly purchased for their own industries. In the case of the raw hides trade in Calcutta this resulted prior to the war in German merchants securing almost an absolute control and monopoly of the trade and it was impossible for British or Indian merchants to participate in the business.

The tanned cow hides industry, especially in the Madras Presidency, is a large one, but a reference to the trade statistics shows that during the years 1912-15, 99 per cent. of the Exports were consigned to the United Kingdom, thus emphasising the manner in which the semi-manufactured leather of India is excluded by other countries. The control effected by the German ring in Calcutta resulted in the raw hides trade in Europe being centered in Hamburg.

In the memorandum on raw and tanned hides and skins the possibility of breaking the German monopoly of the raw hides trade is considered from three points of view :—

(*a*) The possibility of eliminating hostile influence in the raw hides trade in India.

(*b*) The possibility of diverting the trade in raw hides to the United Kingdom or British possessions without loss to the Indian output.

(*c*) The possibility of stimulating the tanning industry in this country.

It is essential that the hostile influence of the past should not again be permitted. As recommended by the Conference of Chambers of Commerce at Delhi, no alien person or firm should be permitted to trade except under licence, and any attempt at monopolising an industry or of forming a ring harmful to the country as a whole should result in the withdrawal of licences.

The question of the possibility of diverting the trade in Raw Hides to the United Kingdom is one for serious consideration, but

there is a limit to the quantity which could thus be disposed of, and it is likely that restrictions in this respect would mean loss to the Indian output. There is no doubt that after the war there will be a strong demand for the Raw Hides from foreign countries, especially from the countries now our enemies. We do not see how it will be possible to prevent supplies reaching Germany and Austria, nor considering the facts that leather is a necessity do we think it would be advisable, entirely to prohibit exports to such countries. It would be advisable, however, to penalise the Raw and Tanned Hides trade in such a manner as to ensure that the supplies purchased are for their own necessary use, and not for re-export to other countries. Also the question of imposing a heavier penalty on the exports of the Raw Hides as compared with Tanned Hides might be considered in order to compel the present enemy countries to take their supplies in India in the semi-manufactured state instead of the raw state.

As has been shown previously, 99 per cent. of the Tanned Hides produced in India are now shipped to the United Kingdom, and the British tanners appear to prefer to import the tanned to the raw article. The possibility of a large trade in Raw Hides to the United Kingdom appears to be doubtful, and will depend on the attitude of tanners at Home.

As regards the possibility of stimulating the tanning industry in this country, this is a question that should be taken in hand by the Industrial Department of the Government of India, and efforts made to cheapen the supplies of the tanning material. Also efforts should be made to improve the quality of the leather produced, and a stop put to the iniquitous system of adulteration which unfortunately exists to a large extent.

Bearing on the items (*a*) and (*b*) mentioned above, according to the memorandum submitted the following specific suggestions have been put forward by British firms :—

(1) That the export of Raw Hides should only be allowed to such British firms as are free from the control of any ring and would sell the Hides by public auction.

Action by the Authorities as suggested in this Clause is inadvisable. The purchase and export of Raw Hides to the United Kingdom and British possessions should be allowed freely to all British firms, and free action permitted to sell privately or by public auction. To insist on all Hides being sold by public auction would be more likely to lead to the formation of buying rings at Home than would result from independent trading by private firms.

(2) That the Indian carrying trade should be reserved for British vessels, an export duty being imposed on shipments to enemy countries.

This question is dealt with under the heading of "The Treatment of Enemy (or Alien) Shipping," in the Report submitted by the Conference of Chambers.

(3) That should it not be found possible to divert the Raw Hides trade wholly from German firms, it might be possible to give such encouragement to Indian firms dealing in raw produce as to enable them to enlarge their sphere of operations and endeavour to trade direct with English and American firms. It has been alleged that English firms are somewhat shy of dealing direct with Indian-owned firms on account of the uncertainty of their financial standing, and it has been suggested that in all probability some scheme could be devised by which this can be obviated. Every effort and encouragement should be given to Indian firms dealing in raw produce to enable them to enlarge their sphere of operations with the United Kingdom and neutral aliens, and also to treat the raw material produced in this country on a larger scale than is the case at present.

It is quite true that British firms are shy of dealing direct with Indian-owned firms, but the Indian firms have the remedy in their own hands. At present the bulk of the export trade is handled by East Indian Merchants, most of whom have their Head Offices in London, and any effort to discriminate between the Indian and English firms would be inadvisable.

(4) That it would be desirable to induce some of the more important British firms to send agents to this country to purchase Hides here on behalf of their principals. The agent would take

his seat in an Indian office and carry on business there. He would know exactly what his principals required and would at the same time learn the details of Indian business methods from the office to whom he was accredited, while the producers in this country would be gradually educated in the requirements of the United Kingdom market.

No advantage would be gained by British firms sending their own agents to this country to purchase Hides.

The present method of working the business through Indian and English Merchants is the most economical one. It is open to any British tanner to send his agent to this country to take his seat in an Indian office and carry on his business here, but this has not been done in the past. It is unlikely that any advantage would result over the present system.

(5) That an association should be formed consisting of Indian firms interested in the export of Raw Hides and that the association should be relied upon to exclude German influence and to maintain direct relation with the principal interests in England centered in the Leather Trade Association.

The suggestion contained in Clause 5 is worthy of consideration.

The statistics show that with the exception of the United Kingdom the Tanned Hides and Skins industry of India is practically boycotted by all countries, including our own Colonies and Dependencies. On the other hand, almost all the manufacturing countries of the world are ready buyers of Indian Raw Hides and Skins.

The Chamber is of opinion that a substantial Export Duty should be levied on shipments of Raw Hides and Skins to those countries which attempt to prevent trade in the Tanned Hides and Skins by the imposition of a heavy import duty, while at the same time buying freely the pick of the raw material and admitting it into their country free of duty.

The Hides and Skins produced by India are in such universal demand that the Chamber feels confident that the imposition of a heavy export duty will not adversely affect the interest of the original upcountry seller.

For many years the demand for leather has kept in advance of the supply, and as India is one of the largest producers in the world of goat and sheep skins and cow hides she is well placed to take advantage of her unique position in order to improve her tanning industry or make buyers amply recompense her, by paying duties on the raw material, for taking the tanning industry from her.

The present war has proved the great importance of the leather industry for military purposes. The industry is essential to the safety of the nation and on no account must it be permitted to come again under foreign influence.

*Jute.*—The Madras Presidency is directly interested in the Jute industry only to a small extent, and this subject can best be dealt with by the Bengal Chamber of Commerce.

The Madras Chamber, however, may be permitted to refer briefly to the points put forward by the Government of India in the memorandum on Jute.

In the first place it is admitted that India practically possesses a monopoly of the world's supply, and this being so there would seem to be no objection to an Export Tax being levied for revenue purposes. Also in the re-arrangement of trade after the war the Chamber is in favour of a penalty, in the form of a Super-Tax on shipments to the present enemy countries.

The wide range of the market fluctuations in the price of Jute and goods of Jute manufacture, and the fact that there are no lack of buyers at the higher ranges of prices which are from time to time in force tends to prove that Jute commodities can well afford to bear the Export Duty and Super-Tax suggested above.

*Cotton.*—In view of the fact that the Indian Cotton crop ranks second to the very much larger American crop, the Chamber is not prepared to recommend the imposition of export duties except in so far as to penalise enemy countries. For many years to come shipments of Cotton, as well as of all other produce should be permitted to the present enemy countries only under Government licence.

*Rice.*—The Madras Chamber is not interested in the Rice Export Trade, but is strongly of opinion that all necessary steps should be taken to eliminate permanently the strong pre-War German influence in the trade.

The Chamber also is in favour of discriminating export duties being imposed, penalising exports to enemy countries, and especially to Germany, to a degree which, while allowing them to buy for their own consumption, would prevent the rice and its products being treated and re-exported to other countries.

*Sugar.*—The sugar refining industry seems to be capable of responding markedly to special fostering measures. While some fiscal protection is desirable, the development of the industry would appear to depend largely on the grant of facilities for the acquisition of sufficiently large areas under cane by factories.

*Oil-Seeds.*—The Madras Presidency is largely interested in the Oil-Seeds trade.

Our present relations with other countries, including our own colonies are much the same as is the case of Raw and Tanned Skins and Hides, they buy freely of our raw material but by means of protective duties close their doors to trade in Indian Oils. In consequence of this the Indian Oil crushers are practically dependent on India, and possibly the United Kingdom for their markets.

The statistics given by Government in their memorandum on Oil-Seeds show that the United Kingdom has been in the past a large buyer from the continent of the products of Indian Oil-Seeds. If there are no other means of eliminating the continental Oil crushers from their position of middlemen between India and the United Kingdom, then the Chamber is of opinion that this should be done by according Preferential Fiscal treatment by the United Kingdom to Oil-Seeds and Oil shipped direct from India to the United Kingdom, or as an alternative by levying an Export Duty on all shipments of Oil-Seeds to these countries which refuse to permit imports of vegetable oils on the same basis as the Oil-Seeds.

Against action such as proposed above, it is contended that India by no means possesses a monopoly of supply. This is correct, but, on the other hand, the position is much the same as in the case

of Hides, the tendency for many years has been for the demand to keep ahead of the supply. Also, although India may not possess a monopoly of supply, she is nevertheless one of the largest individual sellers and exporters of Oil-Seeds, and her supplies are essential for the requirements of other countries, especially the continental countries.

A further argument in favour of discriminating between Oil-Seeds and Oils by the imposition of an Export Duty on the former is to be found in the fact that the Oil-Seeds crops of India are very remunerative to the growers, and even were the cost of the duty to fall on the grower, a contingency the Chamber considers very remote, it would be so slight as not to affect the outturn of the crops. In any case the money remains in the country and could go back to the ryót by being utilised if necessary to reduce taxation, or to promote industries in connection with the crops on which it was levied.

The Chamber does not anticipate that attempts made to secure for the Empire an increased share in the manufacture of the derived products of Oil-Seeds would result in any serious loss of the trade in the raw article. From the experience of the past twenty years no difficulty is to be anticipated in disposing favourably of any quantity of Oil-Seeds produced in India, and available for sale and export. Also, in view of the improved methods of treating vegetable Oils, and the increasing demand for same, the Chamber is of the opinion that consuming countries would be compelled to fall into line and accept with a good grace the increase in price due to the proposed Export Duty.

*Mines and Minerals.*—Practically all minerals can be classed as industries essential to the future safety of the nation, and as such, the exploitation and further treatment and refinement of same ought to remain under the control of Government.

In the case of minerals which India possesses in excess of Imperial requirements, these may be freely disposed of by export to other countries, under Government licence. The fact that a Government licence is necessary cannot be classed as undue restriction, nor is any commercial loss likely to result as suggested in the memorandum on Mines and Mining.

The question of an imposition of an Export Duty must depend on circumstances, and each case must be considered on its own merit.

*Imports.*—In dealing with imports the Chamber is of opinion that it is essential that a penalty in the form of a Super-Tax should be imposed on goods imported into India from the present enemy countries for a suitable period subsequent to the termination of the war.

*Paper, Glass, Pencils, and Matches.*—Prior to the war Germany and Austria-Hungary were large exporters to India of these commodities. They are low-priced articles and the imposition of a fairly substantial protective duty would have but little material effect on the pocket of the consumer. A slight economy in their use would more than make up for the extra cost. On the other hand, the protective duty would give an impetus to the development of the industries in this country. The Chamber, therefore favours such action, as it is of opinion that no harm would be effected, while, on the other hand, much good may result. This recommendation is subject to the Chamber's previous recommendation advocating a penalty Super-Tax in the case of imports of enemy manufacture.

*Cement.*—The Chamber considers that the duties imposed for Revenue purposes, coupled with the heavy freight charges incurred on foreign Cement constitute sufficient protection for the indigenous industry.

*Coal Tar Dyes.*—In view of the fact that prior to the war 75 per cent. of the imports of coal tar dyes came from Germany it is highly desirable that a strenuous effort should be made to divert the trade after the war.

The United Kingdom in the past has, like India, been dependent on Germany for her supplies, and the policy to be adopted by India in the matter of duties to be imposed against imported dyes must be considered in conjunction with the policy to be adopted by the United Kingdom; unless this is done we may have a heavy duty imposed on the dye-stuffs imported into

India, while at the same time cloths and yarns produced in the United Kingdom and dyed with German dyes might be allowed into the country on more favourable terms.

Further, as pointed out in the memorandum, the particular question of synthetic dyes is not purely an economic one, as they constitute a "Key" industry inasmuch as the raw material for their manufacture is also the raw material for the manufacture of high explosives, and the factory equipment for making dyes can readily be adopted to the manufacture of high explosives. The industry is, therefore, to be considered in the light of one essential to the safety of the nation.

It must also be remembered that synthetic dyes, although highly desirable, are not indispensable imports, and the high level of prices at which stocks have been sold since the outbreak of war shows that they can bear, without injury to the country, a very heavy import duty.

The Chamber, therefore, recommends that a very heavy penalty be imposed on all dye stuffs imported from enemy countries, provided that the United Kingdom will adopt the same policy. In the case of coloured goods imported from other countries, it is essential that a correspondingly heavy duty be imposed otherwise cloths dyed in the country with imported dyes will be at a serious disadvantage in regard to cost.

*Chemicals and Chemical Preparations.*—A reference to the memorandum shows that for the year 1913-14, 75 per cent. of the total imports under this head came from the United Kingdom. The articles under this head, however, are so numerous, and are used for so various and diverse purposes that each one must be considered on its own merits.

The chemical industry taken as a whole, however, is so important that a special effort to develop it should be made by Government and a carefully prepared scheme of preferential and protective duties adopted to attain this purpose. As in the case of dyes and dyed cloths care must be observed that the raw chemicals are not imported in the form of manufactured articles on better terms than the raw materials.

## PUNJAB CHAMBER'S REPORT.

The Chamber is of opinion that India can by a common-sense application of Customs tariffs be benefited and at the same time contribute strength to the Co-operative Commercial Policy set on foot by the Allied Nations on the lines indicated by the Economic Conference held in Paris in June 1916. What the Chamber would like to see is trade maintained by India with all parts of the Empire, our Allies and Neutrals to the fullest degree possible on the lines of reciprocal fair trade terms and enemy trade made to bear a Super-Tax on finished goods imported by India and on raw materials (of which India has more or less a monopoly) exported to enemy countries.

---

## UPPER INDIA CHAMBER'S REPORT.

### Treatment of Imports and Exports.

In submitting their views on the Treatment of Imports and Exports the Committee of the Upper India Chamber of Commerce cannot do better than reiterate the views which have already been conveyed to the United Provinces Government in direct reply to the reference made to this Chamber. These views, with such verbal changes as have been rendered necessary by consideration of the subject by the Associated Chambers, are as follows:—

### 1. Cotton.

*Imports.*—In dealing with the question of the import of cotton goods, the Committee desire merely to refer to the Cotton Excise Duty. They make no further comment thereon, as they assume from the statement of the Finance Member in presenting the Budget for 1916-17 that this duty is to be abolished.

In regard to cotton piece-goods, the Committee are of opinion that a graduated scale of Import Duty on such goods should be introduced, giving preferential distinction, respectively, to goods imported into India from:—

(a) The British Empire,

(b) Allied Nations,

(c) Neutral Nations,

(d) Enemy Nations.

*Exports.*—The Committee recommend the imposition of a moderate export tax or cess on raw cotton exported from India. The object of such cess would, in the main, be to place funds at the disposal of Government for the better development of cotton cultivation in India, particularly of long stapled types, it being recognised that India is one of the most hopeful cotton-growing countries, and that in time her supplies would greatly benefit Lancashire, and so make the Empire less dependent on foreign-grown cotton. The proceeds of such an export cess would be primarily devoted to the strengthening of the agricultural staff engaged on cotton research, at present wholly inadequate, and also to the establishment of more Seed Farms and Demonstration Farms, and the securing of a larger area under cotton cultivation.

2. Leather and Hides.

*Imports.*—The Committee do not recommend the imposition of any restrictive tariff on imported leather.

*Exports.*—They recommend the imposition of an Export duty of 15 per cent. on hides and skins exported from India to all countries other than the United Kingdom, exports to which should be free. Restriction should, however, be imposed on the re-exportation of hides and skins from the United Kingdom.

3. Dyes and Chemicals.

The Committee trust that every encouragement and help will be given to the production of British Dyes and Chemicals, and they recommend most strongly that under no conditions should it be possible for German or other foreign dyes and chemicals to enter the British Empire on more favourable terms than those of British make. They are also of opinion that the possibilities of the development of the dye and chemical industries in India merit careful consideration and generous treatment. They suggest in particular the fostering of the preparation in India by refinement of the raw

material so as to fit it for use, or by actual manufacture of the following essential materials:—

| | | |
|---|---|---|
| Tallow, | China Clay, | Gums, |
| Zinc Cloride and Bleaching Powder, | Zinc Dust, | Magnesium Chloride, |
| | Farina, | Sodium Sulphide, |
| Chrome Alum, | Potassium Bichromate, Caustic Soda. | |
| Soda Ash, | Tanning Materials, | |

These materials are essentially for the Cotton, Paper, Glass, and other Industries, and it is understood that in practically every case the raw material is available in India. The list might be added to in consideration of other Industries, and the Committee have no doubt that it will be only necessary to call attention to the general subject for detailed consideration to be given to it by Government.

### 4. Paper.

In considering the question of paper, the Committee realise how entirely the development of the Paper Industry in India is dependent on the availability in the country of chemicals essential to the trade. This subject has been referred to above.

### 5. Matches.

A precisely similar remark is applicable to matches.

### 6. Glass.

In regard to this Industry, India would appear to be self-contained, the raw materials all being available in the country. Greater attention is, however, necessary to methods of manufacture and instruction by Government experts.

### 7. Sugar.

The Committee consider that there is a clear case for the protection of the sugar industry. Starting with the applicability of the present import duty of 10 per cent. to Empire-grown sugar imported into India, the Committee recommend a preferential tariff.

# APPENDIX Y-2.

## INDO-RUSSIAN TRADE.

No. 7800.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY,

SIMLA, the 9th July 1917.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to forward, for the information of your Chamber and of the firms interested in the Russian trade, 20 copies each of the report on Indo-Russian trade by Messrs. D. T. Chadwick, I.C.S., and G. W. Black, and of the supplement thereto (Appendices III, IV and V), and to request that the latter may be circulated only for the *confidential* information of the members of your Chamber.

2. I am also to request that the Government of India may be furnished at an early date with the views of your Chamber on the specific suggestions made in Appendix IV with a view to the development of direct trade relations between India and Russia.

3. The Government of India would also be glad to know whether your Chamber considers that there is any objection to copies of the supplement to the Report being placed in the hands of the Russo-British Chamber of Commerce.

4. Finally I am to request that your reply to this communication may be forwarded through the Government of Bombay.—I have, &c.,

G. S. HARDY,

Under Secretary to the Government of India.

No. 937/120/I of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 7th August 1917.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I am directed to acknowledge receipt of your letter No. 7800, dated 9th ultimo, forwarding 20 copies each of the report on Indo-Russian trade and the Supplement thereto and requesting the views of this Chamber thereon. In reply I am to state my Committee have read with interest the instructive report of Messrs. Chadwick and Black and understand that their opinion is desired principally in connection with the suggestion made in Appendix IV on pages 3-12 of the Supplement to the Report.

2. In the first place my Committee desire to emphasise the paramount importance, in their opinion, of the provision of direct shipping facilities between Indian and Russian ports; they place this in the forefront of measures required to encourage and develop trade between Russia and India and without such facilities they believe that no schemes, however carefully devised, would have any very great effect. There is reason to believe however that this subject is receiving careful consideration and that there is a fair prospect of such facilities being provided after the war.

3. Secondly, my Committee being strongly of opinion that trade will follow the flag, as has always proved to be the case in the past, are inclined to regard such questions as the formation of a Trade Corporation in India as of subsidiary importance. In this connection it may be noticed that a Trade Corporation is being projected in England with a Capital of £ 10 millions, and a wide memorandum. If this develops commercial relations between Great Britain and Russia it may be presumed that London will play a greater part in the financial transactions between Russia and other countries than in the past. The effect of this would be to undermine Germany's position as an intermediary in Russia's foreign trade. At the same time my Committee fully realise the great weight which must attach to the considered opinion of two

experienced men, such as the writers of the report, who have carried out an investigation on the spot. Since therefore these gentlemen are of opinion that a good opening exists for the establishment of a medium of direct negotiation between Russia and India and that that medium should take the form of a special corporation comprising the leading export houses in India, my Committee consider that the suggestion deserves most careful consideration by the commercial community.

4. There are undoubtedly several great difficulties of a practical nature to be overcome in the formation and working of such a Corporation, but my Committee do not think that any useful purpose would be served by going into these in detail at the present stage. If the general scheme commends itself to those principally interested, the question of overcoming the practical difficulties can be threshed out among the various interests concerned. The first step is to ascertain whether the houses connected with the export of those commodities for which good openings are said to exist, are prepared to join the proposed corporation. The principal article of export from India to Russia is tea; but as this is already an established and apparently flourishing trade it is anticipated in the Report that the proposed scheme will not attract the tea exporters. This anticipation is probably correct but it need not of itself prevent the carrying out of the project. The next most promising openings appear to be for jute, coprah, groundnuts and bees-wax. In none of these articles are the exporters of this port largely interested and my Committee feel that the deciding factor will be the attitude towards the proposed corporation adopted by the principal exporters of these articles. For Bombay exporters the Report does not hold out any great prospects and my Committee would therefore prefer to await the verdict of those more largely concerned in the anticipated trade before expressing any definite opinion. My Committee are anxious to co-operate in any practicable scheme for fostering direct trade relations with Russia. They have no doubt that if the leading exporters of jute, coprah and groundnuts view this scheme favourably, Bombay exporters will approach it with an open mind.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

No. 9568.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 15th August 1917.

The SECRETARY, CHAMBER OF COMMERCE,

BOMBAY.

SIR,—I am directed to acknowledge the receipt of your letter No. 931/120, dated the 7th August 1917, furnishing the views of your Chamber on certain points connected with the Report on Indo-Russian trade, and to observe that the letter should have been sent through the Local Government as requested in paragraph 4 of the letter from this Department No. 7800, dated the 9th July 1917.

2. I am to request that a copy of the letter referred to above may be forwarded to the Government of Bombay, if this has not already been done.—I have, etc.,

G. S. HARDY,

Under Secretary to the Government of India.

---

No. 977/120/ I of 1917.

CHAMBER OF COMMERCE,

BOMBAY, 20th August 1917.

The SECRETARY TO GOVERNMENT,

GENERAL DEPARTMENT,

Bombay.

SIR,—I have the honour to forward herewith a copy of a letter that my Committee have addressed to the Commerce and Industry Department of the Government of India in connection with the report on Indo-Russian Trade by Messrs. D. T. Chadwick, I.C.S., and G. W. Black.

2. I regret that through an oversight the original letter was sent direct to the Government of India instead of through the Bombay Government.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

# APPENDIX Y-3.

## INDO-FRENCH TRADE.

No. 324-D.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

DELHI, the 12th November 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward, for the information of your Chamber and of the firms interested in the French trade, 20 copies each of the Report on Indo-French trade by Messrs. D. T. Chadwick, I. C. S., and G. W. Black and of the Supplement thereto (Appendix IV) and to request that the latter may be circulated only for the *confidential* information of the Members of your Chamber.

2. I am also to request that the Government of India will be glad to receive through the Government of Bombay any observations on the report which your Chamber may wish to make.—I have, etc.,

G. S. HARDY,
Under Secretary to the Government of India.

No. 1278/156/F of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 15th December 1917.

The UNDER SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Delhi.

SIR,—I am directed to acknowledge receipt of your letter No. 324-D, dated 12th ultimo, forwarding 20 copies each of the Report

on Indo-French trade by Messrs. Chadwick and Black and of the Supplement thereto (Appendix IV) for the *confidential* information of the members of this Chamber.

2. I am to convey to you the best thanks of my Committee for these copies and to add that the report has been perused with much interest.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

# APPENDIX Z.

## THE "HOLI" HOLIDAY.

No. 425/32 of 1917.

CHAMBER OF COMMERCE,
BOMBAY, 29*th March* 1917.

The SECRETARY TO GOVERNMENT,
FINANCIAL DEPARTMENT,
Bombay.

SIR,—The attention of my Committee has been drawn to the fact that labour at the docks was unobtainable for loading ships on the 9th instant which was the second day of the Holi festival, whereas on the 8th instant, the day that was gazetted as a public holiday by Government and also declared a Charter Party Holiday by the Committee of this Chamber, labour was freely forthcoming.

2. I am therefore to request that, in future, Government will be pleased to consider the desirability of fixing the second day of Holi as a public holiday under the Negotiable Instruments Act, as was formerly the case.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

No. 2458 of 1917.

FINANCIAL DEPARTMENT,

BOMBAY CASTLE, *8th August* 1917.

The CHAIRMAN, CHAMBER OF COMMERCE,

Bombay.

SIR,—With reference to Mr. Gregor-Pearse's letter No. 425-32, dated 29th March 1927, I am directed to inform you that Government have decided that in future the second day of the Holi festival should be notified as a public holiday under the Negotiable Instruments Act instead of the first day as at present.—I have, &c.,

A. F. L. BRAYNE,

Under Secretary to Government.

# THE BUDGET.

*Extract from the Proceedings of the Indian Legislative Council held at Delhi on Friday, 1st March 1918.*

## SPEECH OF THE HONOURABLE FINANCE MEMBER INTRODUCING THE FINANCIAL STATEMENT FOR 1918-19.

### Introductory.

MY LORD,

I rise to present the Financial Statement for 1918-19, and as usual there will be no debate to-day. As regards subsequent discussion we are this year, as Your Excellency has already informed the Council at the opening of the session, introducing a modification in previous procedure which will, I think, be appreciated. We propose, that is, before dealing with particular portions of the estimates, to have a general debate on the Financial Statement as a whole, which will enable Members to discuss and criticise to more effect than in the debate that has hitherto taken place on the final Budget, and will give greater reality to subsequent Resolutions which are admissible with reference to loan or taxation proposals and grants to Local Governments, or in the later compartment stage. This discussion will commence on the 8th March and we shall subsequently proceed to the stages at which specific Resolutions will be admissible.

The Budget in its final form, with such alterations in the Financial Statement as may be required by later information or suggested by the discussions in Council, will be presented on the 22nd March. After that there will be no further discussion, the lifeless Budget debate of previous years being superseded by the general discussion on the Financial Statement above referred to which, as I have said, will enable criticisms to be put forward at a time when our proposals are in a less rigid state.

2. We must again, unfortunately, assume that the war will continue throughout the coming year. That means a continuance,

in probably aggravated form, of some of the special problems which I shall presently have to describe to the Council; and as I have said on previous occasions the constantly changing circumstances of the war materially add to our difficulties in estimating. We must go cautiously, and when the results turn out better than we anticipated, it is a matter for congratulation and not for criticism.

3. The general situation I have now to describe is in many ways similar to that outlined in my speech last year. The revenue position is again excellent. Our Railway receipts have once more broken the record, and far exceeded the figure estimated in the current year's Budget. The result is that we are able to face with equanimity a considerable increase in military charges. Our financial embarrassments, as I shall presently show, are mainly due to ways and means questions. We have had to incur here on behalf of His Majesty's Government constantly increasing expenditure which is repaid to the Secretary of State at home. Simultaneously there is serious and growing demand on our resources to finance the shipment of materials required for the prosecution of the war, and of the food-stuffs which the Allies and many portions of the Empire are drawing from India. The account which I shall give later on of the calls which we have had to meet will be a sufficient indication of the anxieties which the year now coming to a close has brought with it. To meet these demands we have had to ask the trading and financial community to submit to restrictions on their operations, and to share to some extent in the general financial burden. I fully recognise and acknowledge the spirit of co-operation with which these restrictions have been accepted.

But I may quite legitimately claim that we on our part have at all times taken our full share in responding to the calls in question. We have been materially assisted in this endeavour to meet our responsibilities by the continued expansion in our currency note circulation, by the gratifying results which have been achieved by the War Loan, by the substantial success of our issue of post office cash certificates, and, latterly, by the material addition to our resources which we have received through the sales of Treasury Bills.

4. Our satisfactory revenue position is largely due to favourable agricultural conditions. The south-west monsoon of the current year was exceptionally bountiful and prolonged, and such damage as has been sustained by crops, as regards cotton for instance in some provinces, has been due not to deficiency of rainfall but to excess. The recent winter rains have been defective in the north and centre of India, but, speaking generally, the copious south-west monsoon has rendered this deficiency far less serious than would otherwise have been the case. I may add that the area under wheat, which shows an increase of 3 per cent. over the area finally reported last year, is the highest on record.

5. Trade conditions have on the whole been very satisfactory, in spite of the shackles placed upon them by difficulties in respect of railway transport and ocean and coasting freight, and the restrictions which military and political considerations have required us to impose on a variety of imports and exports. The total volume of the private sea-borne trade in 1916-17 was much the same as in 1915-16, though, as a consequence of the rise in prices, the recorded value shows an excess of about £40 million, of which one-third occurred under imports and two-thirds under exports. The excess of exports over imports reached the record figure of £54 million as against £40 million in 1915-16. The financing of this large excess at a time when the ordinary adjusting method of imports of specie on private account is precluded, has been, and remains, one of the principal problems which we and the commercial community have had to face.

6. The current year, so far as this can be gauged from the figures of the first nine months, shows little variation from its predecessor. The exports and imports of merchandise show a balance of £38 million in favour of India—reduced to £24 million by private imports of gold, which, however, as I shall shortly explain, have been acquired by Government. Practically the whole of these gold imports have come to us from Japan and America, in liquidation of payments due from these countries for purchases of our products which they have not been able to adjust through exports of merchandise to India.

Speaking roughly, of £108 million of exports in the first nine months of this year—grain, pulse and flour represent £27 million; raw and manufactured cotton £25 million; raw and manufactured jute £21 million; and tea and tanned hides between them £10 million. Over half our imports represent yarns and cotton goods, and sugar.

The available results of this year's trade operations have thus disproved the gloomy prophecies made in some quarters as to the prejudicial effect on trade of the restrictions which, for the reasons explained in my speech last year, we found ourselves compelled, in view of the larger interests involved, to impose on the Secretary of State's Council drawings. Similarly, there is nothing in the trade statistics to support analogous apprehensions that the raising of exchange in August last would re-act on our export trade. As I have said on previous occasions, these factors are of minor importance compared with the difficulties of obtaining freight, and cannot affect the demand for our produce and manufactures so long as war conditions secure these against the competition which India would ordinarily meet with in the world's markets.

## Revised Estimate for 1917-18. Current Revenue and Expenditure.

7. The general position is brought out in the following table, which compares the current year's Budget and the Revised Estimate now put forward :—

[In millions of pounds.]

| | Budget, 1917-18. | | | Revised, 1917-18. | | |
|---|---|---|---|---|---|---|
| | Imperial. | Provincial. | Total. | Imperial. | Provincial. | Total. |
| Revenue .. .. | 66·420 | 31·451 | 98·871 | 76·677 | 33·724 | 110·401 |
| Expenditure .. .. | 66·284 | 32·549 | 98·833 | 70·852 | 31·468 | 102·320 |
| Surplus (+) or Deficit (−) | −·136 | +1·098 | +·038 | +5·825 | +2·256 | +8·081 |

*Revenue and Expenditure—Imperial.*

8. As regards Imperial transactions, it will be observed that we are over £10 million better under revenue, while our expenditure has increased by about £11½ million, leading as a result to a surplus of £5·8 million against £136,000 estimated in the Budget.

9. Nearly half of the total increase in Revenue is due to *Railways*, which have once more broken the record in respect of receipts, in spite of the hampering of our sea-borne trade by scarcity of freight and other war restrictions, difficulties in respect of coal, continued deterioration (owing to lack of renewal facilities) of permanent-way and rolling-stock, and the pulling up of some lines to provide railway material for Mesopotamia. The following table compares the results as anticipated in the Budget with those now forecasted, and brings in for purposes of comparison the actuals for 1916-17:—

[**In millions of £.**]

| | 1916-17. | Budget Estimate, 1917-18. | Revised Estimate, 1917-18. |
|---|---|---|---|
| Gross receipts .. .. .. .. .. .. | 41·8 | 41·3* | 45·5 |
| Working expenses, including payments of surplus profits to Railway Companies. .. .. .. | 20·7 | 21·7 | 21·7 |
| Net receipts .. .. .. .. .. .. .. | 21·1 | 19·6* | 23·8 |
| *Add*—Receipts from Subsidised Companies and miscellaneous receipts in England .. .. | 0·2 | 0·1 | 0·2 |
| Total receipts .. | 21·3 | 19·7* | 24·0 |
| *Deduct*—Interest charges and some miscellaneous expenditure .. .. .. .. .. .. | 13·8 | 14·1 | 13·9 |
| Net profit on Railways .. .. .. .. .. | 7·5 | 5·6* | 10·1 |

In framing the current year's Budget we allowed for a slight decrease under gross receipts as compared with the, at that time, record figures of 1916-17, and added to the working expenses in order to cope, as far as the circumstances of the war permitted us, with the demands under renewals caused by the heavy work

* These figures are less than those taken in the Budget by £500,000, the sum estimated as the proceeds of the small surcharge we levied this year on railway goods traffic. This surcharge was subsequently treated as a tax, and the proceeds brought to account under Head XXV.—Miscellaneous. Consequently, for purposes of comparison, it is omitted here.

imposed on our lines and rolling-stock. The very favourable agricultural conditions which India has enjoyed have more than counterbalanced the *prima facie* unfavourable factors referred to above, with the result that we have a large expansion in gross receipts; and as regards net profits, an excess over the Budget of £1·5 million.

10. We have also a considerable increase under gain by *Exchange*, which is mainly due to the fact that in August last the Secretary of State raised his rates for Council Bills to 1*s*. 5*d*. per rupee in the case of immediate telegraphic transfers, and 1*s*. $4\frac{31}{32}$*d*. in the case of other Council drafts. Before this, too, the figures had been 1*s*. $4\frac{1}{4}$*d*. and 1*s*. $4\frac{5}{32}$*d*. respectively, *i.e.*, in excess of the normal 1*s*. 4*d*. we take for adjusting our rupee transactions in sterling.

On the other hand we have sustained actual loss on some of our rupee coinage by reason of high silver prices, and it has been decided to take this loss against our exchange gain and not to debit it to the Gold Standard Reserve, which was not intended to deal with a situation in which the bullion value of the rupee exceeded its value on coinage: allowing for this our total net gain under this head amounts to £1 million.

11. Under *Salt* we have an increase of nearly £1½ million,* due to large advance payments in Northern India to secure priority of issue from the stocks there. In November last these indents had so accumulated that it was estimated that it would take more than a year to clear them off, and accordingly the receipt of further indents was stopped, a measure which will be reflected in a reduction of revenue in 1918-19.

12. Under *Customs* we have an increase of over £1·7 million, due mainly to higher prices which affect our *ad valorem* duties. The increase is most marked under cotton piece-goods (£810,000), while tobacco, silver bullion, sugar, articles of food and drink and miscellaneous manufactured articles are also appreciably better. We have likewise increases of £150,000 under excise duty on cotton manufactures, and £120,000 under the export duty on rice.

* I give round figures throughout.

13. Other heads of revenue which show material increase are:—

(1) *Posts and Telegraphs.*—£150,000, owing to favourable agricultural and trade conditions.

(2) *Mint.*—£390,000, due mainly to seigniorage charges on new rupee coinage, to cover the cost of Mint establishments and other coinage expenses.

(3) *Interest.*—£150,000, due mainly to temporary investment of the Secretary of State's large cash balances, and to fresh investments made on behalf of the Paper Currency Reserve.

In the Revised Estimate for 1916-17 and in the Budget for the current year we set aside, in all, £600,000 of the additional interest derived from our expanded Paper Currency Reserve investments for a Paper Currency Reserve Depreciation Fund, intended to make good the difference between the original purchase price of our consols holding in the Paper Currency Reserve and its value at current prices—*vide* paragraphs 12 and 53 of my speech introducing the last Financial Statement. The current year's Budget provision for this purpose amounted to £200,000: we now increase this to £450,000, which at present prices will raise the Depreciation Fund to the full limit required.

(4) *Income-Tax proper.*—£910,000, due to larger profits in various trades as a result of war conditions—of which £550,000 occurs under the Income tax head itself, while we realise £360,000 by special payments from the provinces. Income tax is a divided head, the proceeds of which are normally shared in equal proportions between Imperial and Provincial. But in order to obtain for the Government of India, the full advantage of the increase in taxation imposed for Imperial purposes in 1916-17, the provinces have, as explained in paragraph 59 of my speech introducing the Financial Statement for that year, to pay to us what would normally have been their share of the proceeds of the additional taxation in question.

Against this, however, we have to set off a slight decrease of £70,000 under *Super-tax*, the receipts from which we estimated in the Budget at about £1½ million. This figure had to be taken very roughly, and it is satisfactory that it has been so closely worked up to.

(5) *Miscellaneous.*—£330,000, which includes £150,000 additional receipts in respect of the railway freight tax imposed this year (*vide* foot-note to paragraph 9), *i.e.*, the yield of the tax is now estimated at £650,000 instead of £½ million.

(6) *Excise.*—£180,000, owing to favourable agricultural conditions. The bulk of the increase under this head falls, however, to the provinces, and the above figure represents the Imperial share only.

14. The only revenue item which shows any considerable decrease is *Opium* (£320,000), owing to the fact that we were not able, without going below the upset price we had fixed, to dispose of as much as we anticipated at some of our monthly sales in Calcutta—by reason of freight and exchange difficulties, and the dealers having considerable stocks in hand. The loss would have been heavier but for some counterbalancing increase owing to additional supplies to the Straits Settlements Government.

15. The increase under Expenditure (£4·6 million) occurs chiefly under *Military charges*. The total net military expenditure for the current year was placed in the Budget at £25·9 million, including a reserve of about £700,000 to meet unforeseen charges. It is now estimated to amount to £28·8 million—an excess, that is, of £2·9 million. The increase over specific provision, which is due to war preparations and requirements, amounts therefore to £6·6 million and occurs mainly under the following items :—

| | |
|---|---|
| (*a*) Additional outlay on rifles and ammunition .. | £900,000 |
| (*b*) Grant of increased pay to British troops, following on the measures lately adopted by the Home Government .. .. .. | £520,000 |
| (*c*) Larger expenditure on port defences, representing mainly the cost of mine-sweeping .. | £470,000 |
| (*d*) Increased expenditure on guns, machine gun squadrons and mechanical transport .. | £200,000 |
| (*e*) Increased railway charges in connection with larger movement of troops and stores .. | £140,000 |

(*f*) Larger outlay on military works including frontier roads and hospital buildings .. £710,000

(*g*) Frontier operations, mainly connected with the Mahsud Expedition .. .. .. £140,000

(*h*) Formation of the Indian Munitions Board .. £140,000

16. Under *Political* we have likewise an increase of expenditure on the South Persia Rifles, a corps raised to assist the Persian Government in maintaining order in tracts in which British interests are specially concerned with reference to present war conditions. While such conditions prevail, the cost of this corps is borne by ourselves and His Majesty's Government in equal proportions. It is now estimated that our moiety will amount to £900,000 for 1917-18, including £210,000 of expenditure which really belongs to 1916-17, but will be adjusted in the current year's accounts. Against this, however, we have a Budget provision of £300,000, thus reducing the real excess to £600,000. On the other hand there is a saving on other political expenditure in Persia which reduces the total excess under this head to £440,000.

17. The only other material increases over the Budget are :—

(*i*) *Interest on debt.*—£690,000, due to provision for discount on our Treasury Bills. When we issue ordinary loans at a discount, the accounts procedure is to credit the receipt at par value and to show discount as an interest charge. We follow the same procedure in regard to Treasury Bills.

As regards outlay in connection with our near contribution of £100 million to His Majesty's Government, we set aside £6 million for recurring charges, in respect of this amount, including (*a*) interest on money raised by loan in India and made over to His Majesty's Government, (*b*) interest on the balance to be taken over in the shape of Home war debt; and (*c*) sinking fund provision. I explained in paragraph 58 of my speech introducing the last Financial Statement that we were provisionally debiting this amount to the head interest, and on further consideration it has been decided to maintain this allocation. The fact that our

war loan receipts in India have been so much larger than we anticipated does not affect the total here, since it involves a counter decrease in the Home war debt taken over and the interest thereon.

(2) *Miscellaneous.*—£520,000, the chief item being £400,000 on account of stores lost in transit between England and India.

18. We thus, as I have already said, obtain an Imperial surplus of £5·8 million against £136,000 taken in the Budget. This satisfactory result is due in the main to the favourable agricultural conditions with which we have been blessed, and their results as reflected in the still further advance of Railway earnings. Our betterment here, together with the improved Provincial balances to which I shall refer directly, has been of material assistance to us in dealing with the very difficult situation we have had to cope with in respect of ways and means transactions.

*Revenue and Expenditure—Provincial.*

19. We estimated in the Budget that the provinces, in the aggregate, would obtain a revenue of £32·4 million and spend £32·5 million, leaving a deficit of along £100,000, which would be made up from their balances. The present figures indicate a revenue of £33·7 million and an expenditure of £31·4 million, thus leading to a aggregate Provincial surplus of about £2·3 million.

The improvement under revenue, which is most marked in Bombay, the United Provinces, the Punjab and Bengal, occurs mainly under Excise (£540,000) and Forests (£400,000). There is also a nominal increase of £470,000 under Income Tax; but that is largely set off, as indicated in paragraph 13 (4), by a payment to the Government of India under the head Transfers between Imperial and Provincial.

The decrease of about £1 million under expenditure, which is largest in the Punjab, Bombay and Bengal, is due to anticipated lapses in Budget grants, mainly in respect of civil works, education, police, and the profits from the wheat purchase scheme of 1915 allotted for outlay on agricultural objects.

The aggregate Provincial surplus goes, of course, into our balances, to the credit of the provinces concerned,

## Borrowing in 1917-18.

### *War loan operation.*

20. Before going on to our ways and means transactions, I should like to say something about our borrowing operations in the current year.

Our net borrowing at Home is a *minus* quantity as, while raising no fresh money, there, we have paid off £2·1 million in the shape of India Bonds and Railway Debentures falling due.

The War Loan we floated in India in various shapes was, as announced prior to its flotation, intended to be made over to His Majesty's Government for the purposes of the war, and to form part of India's total war contribution of £100 million which was offered with such general approval. The balance of the said £100 million was to be defrayed by our taking over a portion of the previously existing Home War debt.

21. Having regard to the anticipations of my expert advisers and the necessity for caution, I was unable, in connection with the current year's Budget, to estimate the total amount of the War Loan at more than £10 million, though I expressed the hope that this might be materially exceeded. That hope has been justified to an extent far beyond the anticipations of the most sanguine expert, as will be seen from the figures below, which are in millions of pounds.

| | |
|---|---|
| Main Loan .. .. .. .. .. | 26·6 |
| Postal Section .. .. .. .. | 2·9 |
| Cash Certificates .. .. .. .. | 6·6 |
| Total .. | 36·1 |

The figures under the main loan and its postal section represent actuals, payments having been closed on the 15th October, and they include, under the main loan, £4 million actually received in March 1917 (our loan, it will be remembered, started on the 15th of that month) and a little over £1 million allowed to be tendered in England, on certain special conditions, in the shape of Home

Treasury Bills, which were exchanged for allotments in the Indian War Loan. The cash certificates, which were introduced as a permanent measure, continue to yield money. The actual receipts up to the end of January amounted to £6,400,000, and we estimate that £200,000 more will have been received in the last two months of the year.

This splendid response to our loan is due in great measure to the patriotic propagandist work of Provincial and District War Loan Committees working under the auspices of the Heads of Provincial Governments, as also to the cordial co-operation of the Presidency Banks, especially those of Bengal and Bombay. The Bank of Bengal made special arrangements for advancing money, to be repaid in gradual instalments, to persons who wished to subscribe to the loan but had not funds immediately available. The Government also assisted its officers in this respect by a scheme under which these were enable to subscribe in ten monthly instalments to be deducted from their pay—a scheme which was supplemented by the Presidency Banks in regard to officers who wished to spread their payments over a longer period.

22. The surprising response to the loan had, however, one disadvantage. The Public Debt Office was absolutely overwhelmed by the volume of the work suddenly thrown upon it, and in spite of the utmost exertions of the Bank of Bengal, which manages this office, and whose staff had previously been depleted by a number of its officers going to military service, there was considerable delay in the issue of scrip. I may say that steps have been taken to prevent any such complaint in respect of next year's loan by simplifying and decentralizing arrangements as far as possible.

23. Taking the various forms in which the loan might be subcribed to in the main section and its post office ancillary, the results are as follows:—

[In millions of pounds.]

| | | |
|---|---|---|
| 5 per cent. long-term Loan of 1929-47 | .. .. | 8·3 |
| 5½ per cent. 3-year War Bonds | .. .. .. | 13·2 |
| 5½ per cent. 5-year War Bonds | .. .. .. | 8·0 |
| | Total .. | 29·5 |

It will be seen that, in spite of the conversion facilities it carried in regard to previous loans, less than one-third of the total was realised from the long-term loan, and that the 3-year short-term war bonds received a material preference over the 5-year.

It is interesting to note that the great bulk of the applications in all three issues were fully paid up the percentage of such applications varying from 75 per cent. in the case of the long-term loan to 89 per cent. in the case of the 5-year bonds.

24. As regards the cash certificates, the nature of which was explained in my speech introducing the last Financial Statement, these have come to stay, and the results this year have been most gratifying, the total figure (£6·6 million, of which only about £300,000 was found by withdrawals from existing postal accounts) being in excess of any previous year's regular borrowing in India. It will be remembered, however, that, although the normal currency of our cash certificates is for 5 years, we undertake to repay them on demand, though of course at some sacrifice of interest. Such withdrawals, on the basis of the latest statistics, will amount to about £600,000, thus leaving the net receipts at £6 millions.

I look forward with confidence to the continued operation of this scheme as establishing a valid and welcome *nexus* between Government and the really small investors; and as an illustration of this I may say that 6 per cent. of the subscriptions to the post office section of the loan came from people who put in Rs. 100 or less, and that the purchase of Rs. 10 cash certificates accounted for about 21 per cent. of the total receipts under that head up to the 15th October.

25. Taking the British provinces, in respect of the main and postal sections, and of the actuals already available as regards cash certificates, Bombay heads the list with a total subscription of 14 crores, followed by Bengal with nearly 12 crores, and by the Punjab with a little over 6. As a Madras officer, I must express my disappointment that my Presidency has not done as well, compared with others, as I expected, having allowed itself to be

distanced not only by the United Provinces and the Punjab, but also by Burma. It has of course to be remembered that some of the subscriptions received in Calcutta and Bombay represented applications on behalf of subscribers residing in adjoining Provinces or States.

The loan was also most cordially subscribed to in the principal Native States. Taking the figures for the main loan, 113 lakhs (in round figures) were received from Hyderabad, of which 75 lakhs came from His Exalted Highness the Nizam; 88 lakhs from His Highness the Maharaja Sindhia, 54 from Mysore, of which 35 lakhs were subscribed by the Darbar; and 31½ from His Highness the Gaekwar of Baroda; while Their Highnesses the Nawab of Bahawalpur and the Maharaja of Patiala subscribed 40 and 25 lakhs respectively.

It is not possible to state with any degree of statistical accuracy to what extent the loan receipts represented money which would otherwise have remained with, or been lodged in, banks. But there is no doubt that a considerable amount—especially under the cash certificates and the postal section of the main loan—represented money that would not have been so employed, but was specially drawn out by the loan stimulus.

26. At the time the loan was launched apprehensions were expressed in various quarters as to the prejudicial effect it would have on trade and commerce by drawing off money from the banks. These anticipations have proved without foundation. The principle we adopted throughout was to leave the loan proceeds with the Presidency Banks, where they could be made available for trade purposes, until we actually needed them for disbursement, or the Banks specially requested their withdrawal; and the Presidency Banks on their side were ready to give assistance to other banks which might find themselves in temporary difficulties owing to the sudden withdrawal of their deposits.

The following figures will make our policy in regard to the loan receipts quite clear. In the third week of June these had swelled the Government balances with the Presidency Banks to nearly 2.1

crores, while by the end of September the balances had been gradually reduced to 8½ crores. But the withdrawals were employed, practically, to liquidate Council drafts, so the ultimate result was merely to transfer a portion of the Presidency Banks' holdings from public to private deposits.

The best proof of the success of the policy adopted was that when the payments to the main section of the loan closed in the middle of October, the Presidency Banks of Bengal and Bombay had such plethoric balances that we were able, without misgiving, to launch on the experiment in regard to Treasury Bills to which I shall now turn.

*Treasury Bills.*

27. The drain on our resources caused by heavy war payments for His Majesty's Government and the Secretary of State's Council bills led us, in the middle of October, to introduce a new experiment—the issue of short-term Treasury Bills, which could be taken at option for periods of 6, 9, or 12 months. It was suggested to us in some quarters that we might issue three-months bills also, but this would then have been undesirable, as the bills would have matured at a time when it would have been inconvenient for us to meet them. Since January, however, we have been issuing bills of this description.

The results have been very satisfactory. Including a special temporary loan we took from the Bank of Bombay on very favourable terms to ourselves, in addition to a large purchase of Treasury Bills by that institution, we have in this way raised £25½ million up to 15th February 1918, and we hope before 31st March to get up to a total figure of £30 million.

## Revised Estimate for 1917-18. Ways and Means.

*(I) India and England together.*

28. As regards capital transactions, the following table reproduces the figures given in paragraph 72 of my speech introducing

the Financial Statement for 1917-18, subject to certain modifications made in the final Budget and later:—

| *Outlay.* | £ million. | | *Resources.* | £ million. |
|---|---|---|---|---|
| Provincial deficit .. | 0·1 | | Imperial surplus .. | 0·1 |
| Capital Expenditure— | | | Unfunded debt .. | 1·9 |
| Railway .. 3·6 | | | | |
| Irrigation .. 0·6 | 4·5 | | Special war receipts .. | 0·6 |
| Delhi .. .. 0·3 | | | | |
| Discharge of debt .. | 0·9 | | Credit for silver purchased in 1916-17.. | 1·4 |
| | | | Miscellaneous items.. | 1·5 |
| Total .. | 5·5 | | Total .. | 5·5 |

29. (1) The figures for War Loan transactions have been omitted; as in the case of the corresponding table in the last Financial Statement, since they will go to His Majesty's Government in part liquidation of our £100 million contribution.

(2) The figures do not follow the Budget in the following respects:—

(*a*) We then contemplated drawing on our balances in India to the extent of £3 million, corresponding to the estimated loan receipts during 1916-17. The present table is, however, squared without adopting this course, and to the extent to which our balances were in excess of the normal figure, these consisted of anticipatory war loan receipts which can be more conveniently dealt with in connection with the war loan figures as a whole.

(*b*) Miscellaneous items, £1·5 million.—The head Miscellaneous is made up of numerous entries, such as deposit transactions, etc., and it was anticipated at the time of the presentation of the Financial Statement that these would practically balance each other. Subsequently, however, the Secretary of State advised us that he expected to recover £1½ million less war expenditure in 1916-17, and a correspondingly larger amount in 1917-18 (*vide* paragraph 6 of my speech introducing the final Budget).

30. But the figures as we can now forecast them will stand thus:—

| *Outlay.* | £ million | | *Resources.* | £ million. |
|---|---|---|---|---|
| Capital Expenditure— | | | Receipts from Indian Treasury Bills, etc. ... ... | 30·0 |
| Railways ... ... | 3·1 | | Imperial surplus ... ... | 5·8 |
| Irrigation ... ... | 0·5 | 3·9 | Provincial surplus ... ... | 2·3 |
| Delhi ... ... | 0·3 | | Net result of other transactions ... ... ... | 0·6 |
| Discharge of debt* ... | | 2·7 | | |
| Purchase of Home Treasury Bills ... ... ... | | 26·00 | | |
| Credits in favour of Federal Reserve Bank of New York | | 2·7 | | |
| Purchase of military stores and equipment awaiting allocation ... ... | | 2·1 | | |
| Total ... | | 31·4 | Total ... | 38·7 |

31. (1) The capital expenditure falls short of the Budget Estimate by £600,000, due mainly to lapses under railway expenditure at Home, which could not be fully made up by extra outlay here.

(2) The discharge of debt figure includes £570,000 in repayment—(*a*) of a temporary loan of £330,000 taken from the Maharaja Sindhia in 1914-15 and (*b*) of three instalments of £80,000 each of the Gwalior loan of 1887. In 1914-15 His Highness the Maharaja intimated to us in the most generous and patriotic way that he would postpone repayment of these instalments during the war, but in view of its prolongation it has been decided to take no further advantage of this concession.

The remaining amount (£2·1 million) is in respect of debt in London, and is for discharge of India Bonds (£500,000) and Railway Debentures which matured this year. It was originally

* The discharge of debt is shown in Statement C of the Financial Statement as amounting to £5·5 million: the difference between this sum and the figure given above represents rupee debt bearing interest at 3½ and 4 per cent. which has been cancelled by the issue of a smaller face value of paper of the 5 per cent. long term Indian war loan 1929-1947 in connection with the conversion operations of 1917, and securities of the latter loan cancelled by purchase for the sinking fund constituted under the Loan notification. The amount of debt cancelled is shown in Statement C as debt discharged by a *per contra* credit to the head "Deposits and Advances—Miscellaneous."

proposed to renew the latter, but in view of the Secretary of State's favourable financial position they have been paid off.

(3) We have also had to incur expenditure to the extent of £2·1 million on the purchase of military stores and equipment in anticipation of demands either in India or from the Expeditionary forces. Pending their allocation to specific requirements, when the cost will be treated as expenditure debitable to Indian revenues or recoverable from the Home Government as the case may be, it has to be charged to a suspense head, thus reducing the resources available for general ways and means purposes.

(4) The Treasury Bills receipts and the Imperial and Provincial surpluses have already been explained, while the American 'credit' transaction is referred to later in paragraph 39.

32. The closing item in the 'Resources' column, which balances to £600,000, is the net result of transactions in respect of unfunded debt, special war receipts, credit for silver purchased but not yet obtained, and miscellaneous, which were shown separately in the statement in paragraph 28, and there totalled to £5·4 million.

(1) Apart from transactions connected with the transfer of the provident funds of certain Railway companies to Government which result in a credit of £300,000, unfunded debt is now estimated to bring us in £300,000 only, against £1·9 million contemplated in the Budget, owing to reduction in postal savings bank deposits by reason of the superior attractions of cash certificates and the postal section of the ordinary loan. There is no reason to regret this as it is of advantage to us to have deposits which are practically at call transferred to more permanent indebtedness. Cash certificates, I may say, come technically under unfunded debt, but it is convenient to deal with them in connection with the war loan, as the amount realised thereby is credited to His Majesty's Government like our war loan receipts proper.

(2) The adjusting credit in regard to silver is now altered to a debit of £200,000, as the amount outstanding at the end of the current year will exceed that at the beginning.

(3) Special war receipts are now estimated to produce £200,000 only, by reason of smaller receipts in connection with the employment of enemy ships.

(4) Miscellaneous items balance to *nil* as against an anticipated credit of £1½ million. This is due to—

(*a*) The amounts recoverable from His Majesty's Government in respect of 1916-17 having been less than anticipated.

(*b*) The fact that no recovery has yet been made, pending more definite compilation and adjustment of accounts, of the sums which under present arrangements constitute the share of His Majesty's Government in respect of the cost of the South Persia Rifles—*vide* paragraph 16.

33. It will thus be seen that, apart from the £20 million to be invested in Home Treasury Bills, which I will explain directly, we are about £27½ million to the good as compared with original anticipations, a result obtained mainly—

(*a*) By our having a large (combined) Imperial and Provincial surplus of £8·1 million, whereas in the Budget we expected these two items to balance to *nil*.

(*b*) By our receipts from Treasury Bills, including the temporary loan from the Bank of Bombay referred to in paragraph 27.

These results would lead up to an aggregate closing balance in India and England of £44 million as against about £17½ million taken in the Budget.

We have, however, arranged with the Secretary of State, on whose side, as I shall presently explain, the greater part of this balance has accrued, to reduce it by the purchase of £20 million of Home Treasury Bills, to be realised later in order to meet the special liabilities which will then come upon us.

34. Apart from our Treasury Bills, which mature in the coming year and which we propose to pay off or renew then, our position as regards temporary debt is as follows. In 1920 we have to pay off the three-year War Bonds issued this year amounting to about £13 million. In 1922 we have to pay the five-year War Bonds of 1917, amounting to about £8 million. Our this year cash certificates, amounting to £6 million net (after deducting amounts

already repaid), will also fall due in 1922. In 1923, again, we have to pay off the loan of 1915, amounting to £3½ million: we have the option, however, of paying this in 1920. Moreover, our borrowing programme for next year will in all probability include the issue of short-term bonds, and if we repeat bonds for three and five years, the former will mature in 1921, and the latter, and fresh cash certificates, in 1923.

Lastly, when peace conditions permit the resumption of the Railway Capital Programme on a scale necessary to provide adequately for requirements—and this will involve making up a lot of leeway in respect of the compulsory cutting down of that programme during the war—we shall probably find some difficulty in raising, on reasonable terms, the amount of capital which would be required.

We propose therefore, as against our temporary borrowings on Treasury Bills here, and in view of the satisfactory financial position of India as a whole, to invest £20 million in Home Treasury Bills in order to provide for the liabilities which in one way or another will come upon us shortly after the war is over.

35. This investment will, of course, help the Home Government *pro tanto* in providing funds for the war. And counting in investments from the Paper Currency and Gold Standard Reserves, we shall thus have put £32 million of fresh money into Home Treasury Bills this year, making in all, in addition to the £35 million we had already put in up to the end of 1916-17, a total of £67 million lent to the Home Government, and quite outside our special war contribution, since the war began. This will be increased by £16 million in the coming year through the additional investment against the Paper Currency Reserve proposed in paragraph 70.

*(2) India.*

36. But though our position, taking India and England together, is a decidedly satisfactory one, there is a most marked difference between the position in the two countries, owing to the very large war-expenditure which we have to meet here and for which the Secretary of State receives payment in London, while

we have also to defray large Council drawings, which he issues in the interests of India's export trade, the bulk of which at the present time consists of commodities of national importance. Owing, again, to the high price of, and keen competition for, silver, the Secretary of State has not been able to make counter-remittances to us in this form (for coinage) to anything like the extent that we had hoped for, while the necessity of conserving the central gold resources of the Empire has precluded his making alternative counter-remittances to us in that metal. America, too, has prohibited the export of gold and silver except under special licence since September 1917. Accordingly, while the Secretary of State's balances have been exceedingly high, our position has been one of constant anxiety. We should indeed have been in a very parlous state but for the facts that—

(*a*) Our War Loan receipts proved far in excess of the most sanguine estimates that could have been framed in advance of the loan. And though the receipts ultimately go to His Majesty's Government, that takes place by adjustment between the India Office and the Treasury in London, so we get the primary benefit of the money subscribed here.

(*b*) We are, as already indicated, obtaining £30 million from Indian Treasury Bills or their equivalent.

37. The difficulties of our position in India will appear more fully from the figures which follow.

In the current year's Budget we estimated that we should have to incur a repayable outlay of £39 million for war purposes, including £2·7 million for remittances to East Africa and expenditure on behalf of Australia and the Ministry of Munitions. Leaving out minor miscellaneous adjustments, we proposed to find this amount to the extent of £24½ million from revenue, representing ordinary Home charges in respect of current and capital expenditure; £10 million from the proceeds of the War Loan, including cash certificates; and about £4 million through purchase of silver by the Secretary of State. The Secretary of State was to finance himself for his ordinary requirements from the recoveries he obtained from the War Office, etc., and we were unable to

make any specific provision for Council drawings, barring a sum of £½ million representing the difference between estimated outstandings at the beginning and at the end of the year. For the current Council drawings we had to trust to further purchase of silver by the Secretary of State and further investment from the Paper Currency Reserve.

38. The present state of things, taking actuals so far as they are available and anticipations in respect of the remainder of the year, is as follows.

(1) The outlay on behalf of His Majesty's Government, including as before remittances to East Africa, and expenditure on behalf of Australia, the Admiralty and the Ministry of Munition, amounts to no less than £66 million.

(2) The Secretary of State's drawings are expected to amount to £34·8 million, inclusive of special allotments to the Exchange Banks to enable them to finance tea and rice purchases for His Majesty's Food Controller, and other payments which are practically equivalent to Council bills. The latter category covers special finance which we provided in India in respect of wheat purchases negotiated for the Royal Commission on food supplies.

(3) We have further to provide funds for the purchase of tea for the War Office in Ceylon and of foodstuffs for that Colony in India, for coinage undertaken in India on behalf of Egypt, and for special remittances in connection with the war to Jeddah and other places. These various items amount together to £2 million.

(4) We have to meet increased liabilities for the payment of money orders issued by foreign countries on India to the extent of £5·3 million.

We thus get to the gigantic total (for India) of about £108 million, representing, in effect, remittances to England and other countries.

39. To this we have to add a further sum of £2·7 million which, under arrangements between His Majesty's Government and the United States, we have had to provide here in credits to the Federal Reserve Bank of New York for the benefit of American

importers of jute and other Indian articles required in connection with the war, who would otherwise find it difficult to discharge their liabilities. This sum represents, in effect, an addition to the Secretary of State's ordinary Council drawings. On the other side, the American Government credits us with an equivalent amount in dollars, and we are assuming the realisation of this sum next year—*vide* paragraph 66 *infra*.

Our special liabilities for what may be called remittance purposes thus reach about £111 million, which is nearly half as much again as our total current revenue (Imperial) as now estimated, and about three and a half times as much as the Secretary of State's Council drawings in the last year of peace (1913-14), when we had, of course, no special war charges and the like to meet on behalf of His Majesty's Government and other British Administrations.

40. We have met, or will meet, this huge demand in the following ways—

(*a*) By proceeds in India of our War Loan, including £6 million (net) in cash certificates—about £34½ million. The loan produced an additional £1·1 million received in London under special conditions in the shape of Home Treasury Bills, but this is, of course, no use to us in India.

(*b*) By adding to £24½ million, put down in the Budget estimate as obtainable from revenue, the further sum of £7 million representing, approximately, improvements in revenue (Imperial and Provincial) arising in India: in all, therefore, £31½ million.

(*c*) By the obtainment of £30 million from Treasury Bills, including the special loan from the Bombay Presidency Bank referred to in paragraph 27.

(*d*) By fresh coinage of silver, or bullion awaiting coinage—£13·3 million.

(*e*) By profits from the Gold Standard Reserve in respect of rupee coinage—£1·4 million.

(*f*) By further investment in London on behalf of the Paper Currency Reserve, which sets free rupees on this side—£8·7 million. We took power last April to increase our Paper Currency investments by £8 million and had £1 million still in reserve against previous investing powers. Against this investments have been made to the extent of £8·7 million, leaving a balance of £300,000 which is available for further investment hereafter.

41. We thus work up to a total of over £119 million as against remittance liabilities of £111 million. But we have likewise to take into account the worseness in our miscellaneous capital transactions as described in paragraphs 31 (3) and 32, and the net result is that we shall have a closing balance in India of £16 million against £12·2 million taken in the Budget. As will be seen later, this surplus will be fully required next year.

I have not taken any account in the above calculations of the measures adopted in respect of compulsory acquisition of gold coming into India, for we have to pay for this gold ourselves. The good it does us is not in any direct increase of our resources, but in the concentration of the gold in the Currency Reserve as against future possibilities, and also in the fact that some of the notes in which we pay for the gold will probably remain in circulation instead of coming back for encashment in rupees.

*(3) England.*

42. I next turn to the Secretary of State's position. His resources for the year are now estimated as follows :—

[In millions of pounds.]

| | |
|---|---|
| (1) Receipts from Council Bills, and on account of analogous payments, *vide* paragraph 38 (2)* .. .. .. .. | 35·3 |
| (2) Recoveries from the War Office and the Ministry of Munitions, etc.† .. .. | 65·0 |

* This does not correspond exactly with the disbursement on our side estimated in paragraph 38, as the present figure includes some drawings which will be paid in India in 1918-19.

† This allows for sums which will be still outstanding at the close of the year.

| | |
|---|---|
| (3) Special recoveries in respect of our disbursements or remittances of funds in respect of Ceylon, Jeddah, Egypt, etc. | 2·1 |
| (4) Increased receipts from the foreign money order transactions referred to in paragraph 38 (4) .. .. .. .. | 5·3 |
| (5) Subscriptions to Indian War Loan in London in the form of Home Treasury Bills .. .. .. .. .. | 1·4 |
| Total .. | 108·8 |

43. As against this the Secretary of State will have to meet the following disbursements :—

| | |
|---|---|
| (1) Ordinary Home charges including capital expenditure outlay .. .. | 25·0 |
| (2) For purchase of silver* .. .. .. | 13·5 |
| (3) Payments to the Treasury of the net proceeds of the Indian War Loan † .. | 35·1 |
| (4) Investment in Home Treasury Bills on behalf of the Paper Currency Reserve.. | 8·7 |
| (5) Investment on behalf of Gold Standard Reserve from profits on coinage .. | 1·4 |
| (6) Special investment of £ 20 million in Home Treasury Bills for the purpose indicated in paragraph 34 .. .. | 20·0 |

* This figure differs somewhat from that given in paragraph 40(d) by reason of the fact that the Secretary of State pays for silver when he acquires it, whereas we do not get the benefit of it till it reaches India. Consequently, while the figures given in respect of his transactions relate to current purchases, those in respect of ours relate to receipts.

† The gross receipts from our War loans in India and England together are shown at £36·1 million in paragraph 21, in accordance with the usual practice under which we credit the full face value of a loan under our loans receipts, discount in respect of the actual rate of subscription being charged as interest expenditure which falls under our rent revenues transactions. But the net amount actually obtained, allowing for the fact that the long-term loan was issued at 95, and that our net cash certificate receipts are less than the gross by £600,000 (paragraph 24), is £ 35·1 million, and it is this amount that we pay over to the Home Government.

| | |
|---|---|
| (7) Discharge of India bonds and Railway debentures .. .. .. .. | 2·1 |
| (8) Miscellaneous transactions .. .. | 0·4 |
| Total .. | 106·2 |

These transactions and adjustments lead up to a closing balance in London of £8 million.

### Currency and Exchange Difficulties.

44. The figures I have cited in dealing with our ways and means operations during the course of this year evidence the nature and extent of the strain which these place on our resources. The subject is, however, one of such importance that I propose to turn now to its more general aspects, and to deal with the position more fully than by mere review of figures. The remittance operations to which I have referred have been on a scale abnormally huge as compared with the transactions of the country before the war. I will now explain as briefly as I can how these have tended to dislocate the mechanism of Government finance, and of trade finance also owing to the intimate dependence of Indian trade on the financial machinery of Government. In normal times the remittances which the Secretary of State places at the disposal of trade through his Council drawings are required, so far as the trade aspect of the matter is concerned, to settle only a portion of the surplus of exports of merchandise over imports, a substantial portion of the excess being discharged by the import of the precious metals by private agency. At the present time the position is aggravated not merely by the increased surplus of exports, but by the difficulty in effecting specie remittances. So, whereas ordinarily the primary object of the Secretary of State's Council drawings is to place him in funds to meet his expenditure in England, his large Council issues are at present made solely with the object of financing trade. His expenditure requirements would be covered nearly twice over by repayments made to him in London against the enormous disbursements made by us here on behalf of His Majesty's Government, these direct disbursements alone placing a very heavy strain on our resources.

45. Our primary difficulty, then, arises from the extent to which, as a result of these transactions, our resources have been transferred from India to England. In normal times it might have been possible for us, as it would be for the banks on behalf of trade, to deal with this problem by the import of specie, or, as a refinement on this method, by earmarking gold in London against the concurrent issue of notes from our Paper Currency Reserve in India. These expedients, or modifications of them, have indeed been adopted to an extent which is, I think, not generally realized. Our imports of purchased silver have, during 1916-17 and the current financial year, amounted to not less than £29 million. The maintenance of silver purchases, however, on a scale sufficient to settle the balance of indebtedness to India would obviously not have been a practical proposition, while since the outbreak of the war, the importation or the earmarking of gold by Government has been precluded by the interests of the Empire.

But though it has not been possible for us to earmark gold, we have adopted an alternative measure which, while it has a very similar effect from our point of view, is at the same time very helpful to the Home Government. We have taken powers to enable us, instead of earmarking gold for our Paper Currency Reserve against the issue of notes, to hold a portion of the Reserve in British Treasury Bills, which are the next best thing to gold. The effect of this transaction is that the Government of India provide, from their Indian resources, the money necessary for meeting the expenditure of the Home Government incurred in India, and they take repayment of a substantial portion of the amount so disbursed in the form of securities of the Home Government. In other works we have lent to the Home Government for the time being the funds required for a considerable portion of their outlay in India, in the same way in which the United States grants loans to the Allies to cover the larger portion of their disbursements in America.

There is another and analogous method by which we have also to some extent been able to deal with the problem. I refer here to what I have previously said in regard to our War Loan, and to our Treasury Bills. The proceeds of these are received by us in

India and are available for financing our disbursements here, while we are repaid in England for services against which these disbursements were originally made. A portion of the amount so recovered, representing the equivalent of the subscriptions to our War Loan is, of course, not lent to the Home Government, but is actually made over to them as a gift in cash.

46. It may perhaps be asked why we could not indefinitely continue the process of making payments in India in notes against purchases of British Treasury Bills in England. The answer is, of course, that the extent to which we can issue notes is limited in two ways; in the first place by the extent to which the supplier of goods, or services, is prepared to receive notes in payment, while secondly we must maintain an adequate metallic backing to enable us to honour these notes promptly when presented. Any attempt to compel the acceptance of currency notes would react on public confidence and Government credit, and would result in the depreciation of our notes and the inflation of prices.

47. This fact brings me to another aspect of our difficulty. The great demand for Indian products and other services which has resulted in the large transfer of funds from India to England has also necessitated the issue in India of a large amount of currency to pay for such products, etc. The demand for these products at the same time tends to cause a rise in prices in India, in this way also affecting the amount of currency required. To the extent that these currency requirements can be met by notes they have been so satisfied. The total of our active note circulation (*viz.*, excluding notes held in our Reserve Treasuries and by the head offices of the Presidency Banks), which is now 82 crores as against 50 crores before the war, is a definite indication of the progress which has been made in this way, and the further introduction of small value notes marks another definite step in the same direction. But ultimately the provision of metallic rupees is largely governed by the customs and prejudices of the Indian producer and artisan, and though these may be gradually modified, there is a definite limit to the extent to which a paper currency can in this country be substituted for coin.

Concurrently, then, with this large increase in our note issue we must expect, and find, a very large demand for rupees. The net issues to the public during 1916-17 amounted to no less than 35 crores, while in the current year the net issues already amount to a further 24 crores in addition to 8 crores (over £5 millions) of sovereigns. That is 67 crores in all of issues of metallic currency since the commencement of the financial year 1916-17, or in rather less than two years. In normal years we could have hoped that a portion of the large volume of currency thus put into circulation for the purchase of agricultural produce and other supplies, for the payment of labour in mills and factories, and so on, would tend to return to the larger centres in payment for the imported commodities which the recipient classes consume. The contraction of imports caused by freight and other war difficulties however, affects us in this way too, as well as from the point of view of our purely external exchange; and the net absorption would have been on an even larger scale had it not been for the fact that a certain quantity of our currency has returned to us in the form of subscriptions to our loans. Our requirements of silver have, therefore, been very great, and in attempting to satisfy them, the Secretary of State has been confronted with keen competition from other countries where also the economic position has entailed an increase in the silver currency. Such steps as we could take to eliminate competition by private importers with the Secretary of State we have taken, and I refer to them elsewhere. The fact, however remains that the price of silver has in the last year been steadily advancing; and has for some time past, subject to some fluctuations, stood at a level at which the bullion value of the rupee exceeds its value as coin.

48. This advance in the price of silver involved an alteration in the exchange value of the rupee on the basis of the rates at which the Secretary of State sells his Council. The immediate necessity for this measure arose out of the fact that it would be unjustifiable for Government to undertake, at material loss, the supply of the large amount of new rupee currency required at the present time; and I should like to emphasise that this action was reluctantly taken only when it became evident that the price of silver was unlikely for a considerable period to recede

from a level at which loss would be entailed by the continued sale of Councils at 1*s.* 4*d.* It has been suggested that the potential loss was small and that it might legitimately be charged to the Gold Standard Reserve. I cannot accept either of these contentions. In the first place, the absorption of rupees during the years when the bullion value of the rupee was less than its face value affords no criterion of the probable demand on Government for rupees when, owing to a rise in the price of silver, it would become profitable to melt or to export them. In order to avoid loss from these causes as far as possible, we have, it is true, taken certain steps in the form of prohibitory legislation; but though prohibitions of the kind may serve their object to some extent as temporary expedients, they cannot be expected to operate as a permanent check to the drain on our rupee currency which would certainly accompany a substantial and continued appreciation in the bullion value of the rupee over its face value. In fact the most important limitation which has previously existed on the possible demand on Government for the supply of rupees, *viz.*, that it is unprofitable to export or melt them, would be entirely removed. The only safeguard that a rise in the value of silver above what I may call the 'rupee melting point' will not result in the disappearance of rupees from circulation is such a modification in their external exchange value as to make their export unprofitable. Apart from this safeguard an indefinite and unlimited liability would be entailed, and it would be indefensible for the Government of India to accept this liability as a loss either to the Gold Standard Reserve or to Indian revenues generally.

49. The references which certain of our critics have made in this connection to the report of the Royal Commission on Indian Currency and Finance are, as I said in Bombay last October, based on an entire misapprehension of the Commission's conclusions. The main danger which the Commission had in view was the possibility of the exchange value of the rupee falling below 1*s.* 4*d.*, and their reports lends no support to the view that the Gold Standard Reserve should be drawn upon to make good unflinchingly loss entailed by adhering to the 1*s.* 4*d.* rate in the case of such a contingency as that which now occurred. I quote from paragraph 79 of their report:—The object of the Gold

Standard Reserve, they said, "is only to provide a reserve sufficient to convert into sterling such amount of rupees as may at any moment seek export; in other words, such amount as the owners require to exchange for sterling in order to settle debts due in sterling." With this object in view, they definitely recommended that the whole of the Gold Standard Reserve should be held in London so as to make it as efficient as possible for the purpose, a portion of the Reserve then held in India being transferred to London at the earliest possible opportunity. I give these references to show that the *dicta* of the Commission did not envisage a situation such as that which has since arisen. Their conclusions presupposed a totally different set of conditions and cannot be appealed to in support of a plea that the measures which it has been necessary to adopt are inconsistent with the Commission's findings and would not be endorsed by them.

50. I much regret any hardship imposed on our export trade by the increase which it has been necessary to make in the rate for Council drafts, and I am, of course, well aware that a rise in exchange would in ordinary conditions be prejudicial to that trade like the limitations which the Secretary of State has found it necessary to impose on the volume of his Council drawings. Consequently, as I have repeatedly stated, we embark on any such action with the greatest reluctance, and simply to prevent greater evils. At the same time, while a rise in exchange tends, under ordinary conditions, to prejudice the export trade, it must be remembered that a country like India, which normally exports a considerably larger volume of commodities than she imports in order to discharge her external obligations—such as interest on her sterling debt, Home administrative charges, and outlay on stores and plant—gains by a measure which requires her debtors to pay more for the rupees in which their payments must eventually be liquidated. Or, to put the matter in another way, a rise in exchange means that a smaller amount of India's commodities, as expressed in rupees, will have to be sent abroad in order to provide for a specified amount of payments in sterling, and that she herself will have to pay less for the imports she obtains.

51. Further, in considering the effect on India of a rise in exchange at the present time, allowance must be made for the effect

of the abnormal conditions now prevailing. While an Indian exporter would doubtless, in normal circumstances, be prejudicially affected by a rise in the external value of the rupee, which would make it more difficult for him to compete with producers in other countries, this proposition does not apply when no keen competition on the part of other producing countries exists, when there is a large and an unsatisfied demand for many of India's more important products, and when, as a result of freight difficulties, exporters are able to ship practically all the goods for which tonnage can be provided. Even if it be granted that, as a result of the rise in exchange, exporters are receiving somewhat lower rupee prices than they would otherwise have secured, it is an undoubted fact that the actual rupee prices obtained are, in the case of most commodities, substantially in excess of pre-war prices and that, in spite of such restrictions as it has been necessary to impose, rupee prices within India have risen and not fallen. That this is the case is due to the great demand for India's products from abroad and to the enormous rise in prices which has taken place is almost every country in the world which consumes these products. It is indeed probably the case that but for the various restrictions which have attended the special external demands for India's products during the war, internal prices would have risen to a level higher than that at which they at present stand. Even as it is, the great increase in internal prices has become a serious hardship to the poorer classes within India, and special measures have been necessary to deal with some aspects of this problem.

52. There is yet a further point which I would like to emphasise. India is not peculiar in being affected by exchange difficulties. Practically every country in the world at the present time is undergoing embarrassment in some form or other in connection with its foreign exchanges; and I think we are entitled to take credit for the fact that, in spite of the special difficulties with which we have had to deal, our currency system has borne the strain on it so well, and that we have succeeded in regulating sterling exchange to the public advantage in a way which has been possible in very few other countries. Thus in the case of France, the present exchange rate as between Paris and London has not only departed from the normal gold

point to at least the same extent as the external rupee exchange, but it is also liable to indefinite fluctuations. In Italy and many other countries the exchanges have diverged further from normal, and are liable to even greater fluctuations. In the case of India, if exchange had been left to find its own level under the normal laws of supply and demand, the rupee exchange would long ago have reached a far higher level than it has actually done.

I made observations of this description to the Indian Merchants' Chamber in Bombay last October, but I desire to repeat them here, through this Council, to a wider public.

53. In this endeavour to maintain stability in our exchange rate, we have received the valuable co-operation of the Exchange Banks and others. In particular, I can record with satisfaction that exports of national importance, to which, as is well known, special priority in finance is now given by the Exchange Banks, have not, in spite of difficulties, been retarded by any breakdown in the arrangements for their financing. We may yet have to call to a still larger extent for the co-operation of merchants and others who have homeward remittances to make, with the view of applying these more largely than in the past to the financing of these essentially national exports; and to such an appeal I have no doubt that we shall find an adequate response from those engaged in the import trade.

This co-operation being of the greatest value to us, we can, I think, reasonably require it to be given, and ask the Banks and trade generally to submit in Imperial interests, and therefore for their own ultimate advantage, to a certain amount of control and inconvenience. After all, the bulk of the burden is being shouldered by Government. Apart from the £35 million which we have given outright to the Home Government in the form of cash in part liquidation of our war contribution, and in addition to our Gold Standard Reserve holdings and our ordinary Home Treasury balances, we shall by the end of the current year have accumulated in London £32 million of British Treasury Bills in the Paper Currency Reserve and £20 million in the special reserve referred to paragraph 34, or about £52 million of float-

ing funds which we should be very glad to have in India.* Against these accumulations in England we have already undertaken in India a liability for about £30 million of short-term debt and £30 million of Treasury Bills. This "overbought position," as it would be described in banking terminology, will be further added to during the coming year. These facts are sometimes ignored by those who chafe under what they regard as arbitrary restrictions and who urge upon us that such restrictions could safely be removed or relaxed.

### Budget Estimate for 1918-19. Current Revenue and Expenditure.

54. Assuming that next year's monsoon will be normal, the following statement compares the Revised Estimate for 1917-18 with the Budget Forecast for 1918-19.

[In millions of pounds.]

| | Revised, 1917-18. | | | Budget, 1918-19. | | |
|---|---|---|---|---|---|---|
| | Imperial. | Provincial. | Total. | Imperial. | Provincial. | Total. |
| Revenue .. .. .. .. .. | 76·077 | 33·724 | 110·401 | 73·999 | 34·348 | 108·347 |
| Expenditure .. .. .. .. | 70·252 | 31·468 | 102·320 | 74·708 | 34·443 | 106·151 |
| Surplus (+) or deficit (−) .. | +5·825 | +2·256 | +8·081 | +1·291 | −·095 | +2·196 |

*Revenue and Expenditure—Imperial.*

55. It will thus be seen that we expect to be about £2½ million worse off under revenue, while the expenditure is about £800,000 more than in the current year, thus giving a surplus of £2·3 million against £5·8 million now expected for 1917-18.

56. The reduction in Revenue is primarily due to a decrease in *Salt* receipts (£1·9 million), and the elimination of gain by *Exchange*, estimated this year at £1 million net. To take credit for the latter would be gambling on a continuance of the present rates of exchange, which we have no desire to see maintained when the

*The £67 million referred to in paragraph 38 included Gold Standard Reserve transactions.

circumstances that justify them pass away, and we therefore, following precedent, leave it out of account in our budgetary anticipations.

The falling off under Salt is due to the stoppage of indents in Northern India, referred to in paragraph 11, which, in view of the state of stocks there, must continue for a considerable time.

57. As regards other heads, I give some remarks as to items which call for special comment.

The following table, which is on the lines of that given in paragraph 9 for the current year, shows the total *Railway* results for 1916-17, and those now estimated for 1917-18, and forecasted for 1918-19 :—

[In millions of pounds.]

| | 1916-17. | Revised, 1917-18. | Budget, 1918-19. |
|---|---|---|---|
| Gross receipts .. .. .. .. | 41·8 | 45·5 | 47·0 |
| Working expenses, including payment of Surplus profits to Railway Companies. | 20·7 | 21·7 | 24·1 |
| Net receipts .. .. .. .. | 21·1 | 23·8 | 22·9 |
| *Add*—Receipts from Subsidised Companies and miscellaneous receipts in England. | 0·2 | 0·2 | 0·1 |
| Total receipts .. .. .. .. | 21·3 | 24·0 | 23·0 |
| *Deduct*—Interest charges and some miscellaneous expenditure. | 13·8 | 13·9 | 13·8 |
| Net profit on Railways .. .. .. | 7·5 | 10·1 | 9·2 |

In forecasting gross receipts for next year, we have to bear in mind that those of 1917-18 were swelled by an extraordinary good monsoon, and that, with continued wear and tear of rolling-stock and absence of adequate facility for renewal, a time must come at which the railways cannot carry all the passengers and tonnage that they might otherwise convey. We think, therefore, that it is not safe to estimate for an increase of more than £1½ million on the Revised Estimate for the current year. On the other hand, we have to provide for an increase of nearly £2½ million

under working expenses, including special renewals in order to provide, as far as circumstances permit us, for enabling the railways to bear the strain the present circumstances are putting upon them.

Taking minor alterations into account, we thus, as shown in the table, get to a final net profit on Railways of £9·2 million against £10·1 million now estimated for 1917-18 and £7·5 million in 1916-17—a decrease, that is, of £900,000 as compared with the current year.

58. *Interest* receipts show an increase of nearly £1¼ million, with reference to the investment of £20 million in Home Treasury Bills indicated in paragraph 34, and the fact that the special Paper Currency Depreciation Fund, referred to in paragraph 13 (3), having now been made up to the total amount at present required, no further contributions thereto will be needed.

59. There is a decrease of £300,000 under *Miscellaneous*, the principal item leading to this result being £170,000 due to profits on the wheat scheme of 1915, which figure in the accounts for the current year and will not now recur. But so far as Imperial revenues are concerned, the decrease under this latter item will be counterbalanced by an almost like decrease in payments to the provinces under *Transfers between Imperial and Provincial*, since most of the wheat profits were passed on to the Local Governments under this head.

On the other hand, there is an increase here, by reason of a special recurring grant of £200,000 for the development of *primary education*, which we propose to make in supplement of that given this year for improving the pay and training of teachers in primary and secondary schools. We desire to give this fresh evidence of our concern for educational development, though the amount we can assign is but small by reason of the strain on our resources occasioned by the war. Apart from this *too*, as Your Excellency indicated in your opening speech, it is impossible to embark on large fresh commitments from Imperial funds till the future powers of local bodies, and the future relations of local, Provincial and Imperial finance, have been determined in connection with the scheme of Constitutional Reforms.

Nearly the whole of this grant will be distributed to the provinces, and these and other adjustments will result in the net payment from Imperial revenues under *Transfers between Imperial and Provincial* being about the same as in the current year.

60. (1) Under *Customs*, we anticipate about £410,000 less than now estimated for the current year, on the assumption that a decreased volume of trade, which will probably result from the shipping situation, will be largely countered by higher prices reflected in our *ad valorem* duties. It is necessarily a matter of increasing difficulty to forecast the manner in which war restrictions will affect our Customs revenue. We must, of course, expect the limitations imposed by freight scarcity and restrictions on production to continue in an accentuated form. On the other hand, the export restrictions from the United Kingdom may not impossibly be set off to an increasing extent by substitutes from other countries, *e.g.*, we are obtaining a larger amount of provisions from America and Australia, and, still more, by the higher level of prices. On the whole, therefore we have come to the conclusion that it will be safe to take a somewhat smaller figure than the Revised Estimate of the current year, allowing for the fact that we can expect no receipts from private imports of silver in 1918-19.

(2) As regards *Income-tax* and *Super-tax* (taken together) we estimate an increase of about £170,000 over the receipts of the current year as shown in the Revised Estimate.

(3) *Posts and Telegraphs* are estimated to give us £290,000 more. But this is more than set-off by an increase of £330,000 under expenditure, due to expansion of the operations of the Department, an increase in pay of establishments with reference to war conditions, and an increased price of stores and stationery.

61. Turning now to the Expenditure side, the net outlay under *Military Services* is estimated in the current year at £28·8 million. But various items of this are non-recurring or will recur in smaller proportion next year. In the former category figures this year's expenditure on rifles and ammunition (£1,450,000); the latter covers diminished expenditure in connection with the North-West

Frontier (£370,000), purchase of Hotchkiss and Lewis guns, manufacture of ammunition, etc. (£170,000), and smaller provision for Home Stores, Military Works, and Railway charges, etc. (£510,000).

On the other hand we have to take into account:—

(*a*) £550,000 extra for increased pay concessions to British troops—*vide* paragraph 15, item (*b*)—for a whole year instead of for a few months only as in the current year.

(*b*) £200,000 for introduction of the Station Hospital system for Indra and improvements of hospitals.

(*c*) £250,000 for extension of Ordnance factories.

The net result of these various changes is to bring the allocated 1918-19 expenditure up to £27·3 million, and to this we add a reserve of £1·7 million for charges at present unforeseen, so as to be in a position to meet additional outlay consequent on the war such as has come on us after the Budget was framed in the last two years. The total provision for net Military expenditure is thus £29 million.

62. India's share of the total expenditure on the South Persia Rifles which, as stated in paragraph 16, is shown under *Political*, is estimated at £750,000 for next year, against £900,000 this. The decrease is mainly due to non-recurrence of the adjustment which had to be made this year in respect of charges of 1916-17, *vide* paragraph 16 *supra*. But allowing for increase in other Political expenditure in Persia, the total figures under this head are £350,000 more than in the Revised.

63. (1) Our total charges in respect of the War debt remain at £6 million, including sinking funds of £270,000 in connection with this year's long term Indian issue (*vide* paragraph 81 of my speech introducing the last Financial Statement) and £470,000 in respect of the Home war debt taken over.

(2) Under *Miscellaneous* we get an improvement of £500,000 by reverting to the Budget figure for the current year and omitting the special increase in the Revised referred to in paragraph 17.

64. The final result, so far as it can at present be forecasted, is, as I have already said, a revenue surplus of £2·3 million. We shall need every penny of this—and more too if it should accrue to us—to meet our ways and means difficulties, and there can be no question, while war conditions continue, of reduction of taxation. On the other hand, as our difficulties arise on the way and means, and not on the revenue side, there is no present necessity for adding to the fresh imposts imposed during the last two years. We therefore keep our taxation on the existing level.

*Revenue and Expenditure—Provincial.*

65. The Provincial revenues are taken in the Budget at £34·3 million and the expenditure at £34·4 million. An increase of revenue is anticipated everywhere except in the United Provinces. The current year's revenue in these provinces has been inflated by special receipts from irrigation, and provision has been made for normal receipts in the coming year; part of the decline is also due to the omission of the non-recurring assignment made to provincial revenues in the current year from the profits of the wheat scheme. Assignments on the latter account have been made to other provinces also, but in their case the increase of revenue from normal growth is expected to exceed the deterioration arising from the omission of the assignments next year.

The result is, as I have said, that Provincial receipts and expenditure are nearly in equilibrium; but nevertheless the provinces can anticipate the spending of nearly £3 million more than they were able to lay out in the current year.

The financial situation has compelled us to keep in force the instructions to Local Governments I have referred to in previous speeches to refrain from new outlay which is not immediately necessary or remunerative, and to maintain their expenditure as far as possible within the limits of their current income. I have once more to acknowledge the loyalty with which the Local Governments are carrying out this policy, and the figures I have just cited show that the restriction has not been incompatible with reasonable increase in Provincial expenditure.

## Budget Estimate for 1918-19. Ways and Means.

### (1) *India and England together.*

66. Our ordinary capital transactions are estimated as follows:—

(In millions of pounds.)

| *Outlay.* | | | *Resources.* | |
|---|---|---|---|---|
| Capital expenditure— | | | | |
| | | | From balances ... | 3·6 |
| Railways ... | ... 1·2 | | Net revenue surplus (Imperial and Provincial) | 2·2 |
| Irrigation ... | ... 0·5 | 5·0 | | |
| Delhi ... | ... 0·3 | | Unfunded debt, excluding cash certificates ... | 1·2 |
| Discharge of debt ... | ... | 5·9 | Special war receipts ... | 0·2 |
| | | | Credit for silver purchased in 1917-18 ... | 1·0 |
| | TOTAL... | 10·9 | Net balance under Miscellaneous ... ... | *nil* |
| | | | Repayment of credits placed at the disposal of the Federal Reserve Bank of New York in 1917-18—*vide* paragraph 39 ... ... | 2·7 |
| | | | Total ... | 10·9 |

67. (1) The Railway and Irrigation expenditure follow the figures advised by the Departments concerned, the Railway outlay being put at about £1 million more than in the current year's Revised Estimate.

(2) Discharge of debt includes £3·1 million for payment of India Bonds and Railway Debentures which will mature in the coming year, £2·7 million for the repayment of the temporary loan taken from the Bank of Bombay in the current year, and £80,000 for the instalment of the Gwalior Loan of 1887.

(3) Allowing for the small Provincial deficit exhibited in paragraph 54, the net surplus, Imperial and Provincial, is £2·2 million.

(4) The statement includes nothing from Treasury Bills, as we assume that what we can thus obtain next year—say, about £27·3 million—will merely suffice to wipe out the similar obligations incurred during the current year.

Nor do we make any allowance here for ordinary loan receipts, since, as will be seen presently, it is proposed to apply what we can raise by loan in the coming year to the further liquidation of our £100 million contribution to the Home Government.

(5) Under Miscellaneous we provide for the anticipated recovery from the Home Government of their share of the expenditure on the South Persia Rifles for the period ending 31st March 1918—*vide* paragraph 32 (4) (*b*). But against this and other miscellaneous receipts, provision has to be made for the payment of Council Bills amounting to £2 million which remain unpaid at the end of the current year. The final result in a *nil* adjustment in respect of Miscellaneous.

Our aggregate closing balance in India and England on the 31st March 1919 is estimated at £20½ million.

(2) *India.*

68. But though our position, taking India and England together, is quite satisfactory, the resources shown in paragraph 66 being the same as the liabilities, things are very different when we look at India alone. Our recoverable war expenditure for His Majesty's Government cannot be estimated at less than about £70½ million, while we have in addition to supply funds to East Africa to the extent of £2·8 million: in all therefore £73·2 million.

We shall also have to meet £2 million in respect of Council Bills drawn by the Secretary of State in the current year but not payable by us till after its close, and £2·7 million in respect of the temporary loan obtained from the Bank of Bombay which has to be repaid in 1918-19. Our liabilities thus come to £78 million.

69. Against this we have £22·4 million available from surplus of revenue over expenditure in India, and we anticipate getting £20 million by fresh borrowing, a measure on which I shall have more to say later. So far then, we have got £42 million, and are still £36 million to the bad, without making any allowance for fresh Council Bills.

70. We hope to meet this deficiency thus :—

(*a*) By specie remittances from the Secretary of State to the extent of £13 million, including £1 million in transit at the end of the current year.

(*b*) By further investment, as circumstances require it, of £16 million (24 crores) against the Paper Currency Reserve—or, if account be taken of the unutilised balance of our existing powers of £16·3 million, thus giving us the command of an equal amount of money here. I shall later on introduce a Bill giving us the necessary power in this respect.

(*c*) By drawing £5 million from our balances in India which, as I have already stated, are expected to stand at £16 million at the close of the current year.

(*d*) We also expect that we shall obtain repayment during the next year of the credits for £2·7 million which we are placing at the disposal of the Federal Reserve Bank of New York during the current year. But that sum will be required for payments of foreign money orders, as remittances by this source must be assumed to continue next year, though, we may hope, not on the same scale as this year.

On these calculations and allowing for some minor adjustments, we should have a closing balance in India of about £11·1 million, which is a good deal less than the normal closing balance (£12½ million) to which we usually look.

71. It will be observed that these calculations take no account of the Secretary of State's fresh Council drawings. We do not, of course, propose that these should be suspended—a measure which would produce very undesirable effects on Indian trade. On the contrary, we desire to meet Council drafts so far as we can, but the exposition I have given will show how difficult we shall find it to do this. All we can say at present, therefore, is that we shall endeavour to provide for Councils as far as our resources permit. We may, for example, be able to get more in the way of specie remittances than the figure mentioned above, and to the extent that acquisitions of specie will add to the proportion of metallic

holdings in our Paper Currency Reserve, we may, as time goes on, be able to justify a further investment from this. Our loan transactions may give us more than it is at present safe to anticipate, and the same remark will apply, if the seasons are good, to our revenue receipts. But I have said enough, I think, to show how very uncertain is the position, and how absolutely necessary it is that we should conserve our resources as much as we possibly can.

*(3) England.*

72. Leaving out of account Council drawings, in regard to which, as I have said, we can make no definite provision at present, and allowing, for some recoveries from His Majesty's Government being still outstanding on 31st March 1918, the Secretary of State's resources for next year will consist of about £75 million in the shape of recoveries from His Majesty's Government for fresh and past war expenditure, and miscellaneous adjustments of an analogous character.

Against this he will have to make the following disbursements:—

[**In millions of pounds.**]

| | |
|---|---|
| Ordinary Home charges, including capital expenditure outlay .. .. .. .. | 22·3 |
| Payment to His Majesty's Government for proceeds of our new War loan .. .. | 20·0 |
| Investment on behalf of Paper Currency Reserve .. .. .. .. .. | 16·3 |
| Payment for silver remittances (*a*) .. .. | 12·0 |
| Discharge of India bonds and Railway debentures .. .. .. .. .. | 3·1 |
| TOTAL .. | 73·7 |

There will thus be an increase in his closing balance, which is expected to stand at £9·3 million, as compared with £8 million

(*a*) See foot-note ‡ against paragraph 43. In this case the figure here given represents the Secretary of State's current purchases; that shown in paragraph 70 (*a*) is our estimated receipts, including amounts purchased in 1917-18 but which will only reach us next year.

with which the year opens. It is too early yet to contemplate definite utilisation of any portion of this balance by further special investment or otherwise.

## Next year's borrowing.

73. I will conclude this portion of my speech with some further remarks as regards our borrowing next year. We propose, following this year's precedent, that the regular loan receipts, and those from cash certificates, shall all go to His Majesty's Government for the prosecution of the war in further redemption of our £100 million contribution. We thus assist ourselves also, since the payment to His Majesty's Government is made by adjustment with the Secretary of State in London, while we get the primary benefit of the sums received in India.

74. As I have already said, the War Loan of this year, including cash certificates brought us in nearly £35 million in India. Next year's loan will again have no limit of amount, and I shall rejoice if we get results approaching to those of this year. The success of the 1917 loan was largely due to the splendid efforts made by Heads of Provinces and Provincial and Local Committees, and the Government of India look with grateful confidence to a renewal of these efforts in respect of the fresh War loan of 1918. But in framing Budget estimates I must proceed cautiously, and take into account that the very fact of this year's effort having been such a large one militates against the expectation of an equal harvest next year. It has to be remembered too that we also count on raising £27 million by Treasury Bills. For the purposes of the Budget estimates therefore and our ways and means calculations, and after consultation with my expert advisers, official and non-official, I do not think it safe to put down for the present a larger amount than £20 million for next year's War Loan, including cash certificates. But I repeat that this is regarded as a minimum amount, and that no one will be better pleased than I (and I can speak with equal confidence, on behalf of Your Excellency and the Government) if this estimate should be very largely exceeded, and India's effort should once more show that she derides the cautious calculations of her financiers.

I would impress on the Council and the public that the raising of a large war loan here produces three very material advantages to India and the Empire. *First.*—It gives His Majesty's Government fresh money for the conduct of the war in lieu of a mere readjustment of previous war expenditure, and thus makes India's war contribution still more useful. *Second.*—It assists the Government of India in obtaining funds for the financing of war expenditure here to meet the needs of His Majesty's Government. *Third.*—India profits economically by her war contribution being raised by internal borrowing, the interest on which is disbursed in this country, instead of by adjustment which involves payment of interest on a portion of the British debt.

The raising of a further sum of £20 million by loan in this country will bring our total contribution by fresh borrowing to more than half of the full £100 million for which we have made ourselves liable; and to the extent that we may obtain more than £20 million this proportion will be correspondingly increased. I may add that in order to eliminate as far as possible competition with our efforts in this direction, we shall shortly place restrictions on issues of capital in this country, except in so far as these are required for enterprises of national importance at the present time. I shall before long introduce the legislation necessary to give effect to this decision.

75. Having regard to present money conditions and the fact that we are obtaining funds at present by the issue of Treasury Bills, we do not propose to start the new loan immediately and it would be premature at present to commit ourselves as to the date of issue and the form which the loan shall take. I may, however, provisionally indicate that, having regard to the relative amounts obtained this year on the long term loan and from the short term war bonds, we are at present disinclined to issue a further long term loan in 1918. I think, after consulting those who are entitled to speak with most weight on this matter, that we shall be more likely to obtain an adequate response by concentrating ourselves on short term bonds. We might, for example, put out once more the 3-year and 5-year bonds, which were so successful this year and add a further category of bonds, having a somewhat longer

period. We contemplate that outstanding Treasury Bills shall be received on suitable terms in subscription to the new loan.

The cash certificates will, of course, continue on their present footing.

76. I need only at present add a few words on the subject of premium bonds, which to some people seem a desirable method of adding to the attraction of our loans. I may say at once that I have no puritanical scruples in this matter, and that if I thought that the issue of premium bonds would bring us in any large amount of money which we should otherwise not obtain, I would do my best to get them sanctioned. I have, however, found that the general opinion of financial and commercial authorities entitled to speak with weight on this subject is that we should not obtain this result. It would *prima facie* be impossible for us to issue a loan at a very small rate of interest (having regard to present market conditions) with the bulk of the inducements in prizes: that would be a gambling transaction which the Government ought not to take up. As regards the alternative of issuing a loan at a fair flat rate of interest, though somewhat below what we should otherwise have to pay, with supplementary prize inducements, the general opinion is that it would not work. Having regard to the present price of money, banks and serious investors are not likely to be satisfied with less than the rate of interest we had to pay this year on the remote chance of getting a prize; while as regards those who like a flutter, the consensus of opinion is that they prefer speculative share investments, which involve a considerable degree of real or imaginary skill and give them the constant stimulus of following the ups and downs of the market. These views receive corroboration from the fact that the recent premium bonds issue in Ceylon was a complete failure.

We have also the fact that the Committee which the Home Government appointed to consider the question of premium bonds advised that it was doubtful whether the additional funds thus obtainable would justify controversial legislation. That is our feeling also as regards India. The expedient would undoubtedly be resented by many on what they hold to be moral grounds, and I do not think that we should be justified in ignoring such scruples

on a very problematic chance of making material sums which would not otherwise be obtainable. I cannot, therefore, advise that we should try this experiment.

**Paper Currency and Gold Standard Reserves, and Exchange.**

77. The following statement gives the total and active note circulation on the 1st February of each of the last five years, the active note circulation excluding the notes held in reserve treasuries and headquarter offices of the Presidency Banks:—

[In crores of rupees.]

| Year. | Total Circulation. | Active Circulation. |
|---|---|---|
| 1914 | 63·9 | 51·9 |
| 1915 | 60·3 | 45·1 |
| 1916 | 62·4 | 54·1 |
| 1917 | 84·4 | 67·9 |
| 1918 | 104·8 | 82·1 |

It will be seen that the 1917 figures, which were at that time a heavy 'record,' have now been far passed, thus affording further testimony to the confidence the people have in our note issues and to the effect of the measures taken in recent years towards making our notes more easily cashable. For it is an easily understood paradox that the more you increase facilities for ready encashment of notes, the greater is the confidence in their value and the fewer the occasions on which they are actually presented for encashment. This expansion of circulation has been of material assistance to us in our ways and means difficulties by enabling increasing investment from the Paper Currency Reserve.

78. As the Council are aware, till lately our lowest denomination of notes was Rs. 5, but we have now made the experiment of issuing still smaller notes for Re. 1 and Rs. 2½ respectively. The former were issued on the 1st December 1917 and the latter on 2nd January last, and at the outset the issues in India were confined to the three Presidency cities; while in order to enhance confidence in the notes, we have given special facilities for their encashment at local post offices. The results so far have been very

satisfactory, the total issues having reached a value of Rs. 45 lakhs and the encashments of Rs. 11 lakhs only, leaving a margin of Rs. 34 lakhs worth of these small notes actually in circulation. The success of the experiment has already warranted its extension to some of the other large cities.

It should be understood that though the area of issue is as yet limited, the Re. 1 and Rs. 2½ notes are received anywhere in payment of Government dues, and are encashable at all currency offices and treasuries in the same way as our other universal notes.

We have also sent about Rs. 4 lakhs worth of these notes to Mesopotamia, where the people are accustomed to minute paper currency. We are likewise, at the request of His Majesty's Government, sending about £500,000 worth to East Africa.

79. As regards the metallic portion of our Currency Reserve on the 31st March last we held about £8 million of gold here and about £4½ million in England, or in all £12½ million. The figures now stand at £19 million and £½ million respectively, or in all £19½ million. I shall speak presently of the main transactions that have led to this result.

As regards silver, our holdings in the Paper Currency Reserve, including bullion under coinage, amounted on 31st March last to about 19 crores (or nearly £13 million). They at present stand at about 13½ crores (£9 million).

80. The increase in our gold and silver holdings together in spite of a further investment from the Paper Currency Reserve thus amounts to about £8 million. This has, of course, been made possible by the increase in our currency note circulation, the total of which now stands at 105 crores (£70 million) against 86 crores (about £57 million) at the beginning of the year.

At the beginning of the year we had invested about 56 per cent. of our holdings against total note issues. The present percentage is still about the same figure, with the advantage that nearly all

our gold is now held in India; and this enables us to contemplate the further investment indicated in paragraph 70 above.

81. In paragraph 34 of my speech introducing the last Financial Statement I explained that, with the object of relieving the strain on silver and of reducing the premium on gold, we had started selling a portion of the raw gold held at Bombay on behalf of the Bank of England, the gold bullion thus taken over by us being paid for by sovereigns from our Reserve in London. These sales were continued between 18th January and 26th April last, during which period we disposed of over £4 million of bullion. They were then discontinued because a transfer of gold to India from Australia and New Zealand, in exchange for our London holdings of gold, made it necessary for us to reserve those holdings for that purpose. The effect of these sales upon the silver position can only be vaguely estimated. Enquiries showed, however, that most of the gold which was sold found its way up-country and must have resulted in drawing into circulation a certain amount of rupees which those who ultimately acquired the gold would not otherwise have parted with.

82. Last April, again, in view of our then depleted stock of rupees we found it necessary to issue sovereigns in the hope of relieving the strain on our silver balances. The absorption of rupees in that month was over £4 million, and on 7th May our holding of silver in the Paper Currency Reserve amounted to about 13 crores only, which was the lowest point touched for over 10 years. What may be called the relief-issue of sovereigns, which continued till the end of August, amounted to about £5 million, the bulk being absorbed in the Punjab where they were utilised in the purchase of wheat. By that time our silver position had improved, and in accordance with our general policy of retaining our gold holdings as our second line of reserve, the necessity for further issues of gold thus disappeared. We have lately, however, had to recommence the issue of sovereigns with reference to a renewed depletion of our silver stocks.

83. Since June last we have been acquiring private imports of gold under the Gold Import Act, the provisions of which I

explained in this Council on the 26th September 1917, and thereby raised our gold holdings by about £12 million. As I have already explained (paragraph 6) most of this gold has come to us from America and Japan. The gold so acquired was passed into the Paper Currency Reserve, an equivalent amount of notes being issued to the importers from whom it was obtained.

An analogous transaction, which has also had the effect of strengthening our gold holdings, is the arrangement recently arrived at between His Majesty's Government, Japan and ourselves under which, by the end of the current year, we shall have received £2 million of the Bank of England's gold held in Bombay. This amount is placed in the Paper Currency Reserve, and we issue against it an equivalent amount of notes to the nominees of the Japanese Government.

84. As the Council is aware, we have, besides taking over all private imports of gold, forbidden, since July last, the import and export of silver into or from India except on Government account. In respect of imports the object is to avoid private competition with the Secretary of State's purchases, and also to preclude private imports of this metal being used to obtain Indian money for the financing of exports not of primary war importance: as regards exports to conserve the stock of silver already in the country. We have, with a like object, forbidden the melting of rupees and sovereigns.

85. The Council is also aware that we have obtained permission from the Home Government to coin sovereigns in India, and although the establishment of a Gold Mint in Bombay for this purpose which will work as a branch of the Royal Mint in London, has been delayed owing to the necessity of satisfying conditions laid down by the Home Treasury, the construction of our Mint is now in hand, and we hope that it will be issuing sovereigns by May. Its operations will extend in the first instance to the coinage of foreign coins and refined gold, but arrangements have been made to enable it to take up the coinage of unrefined gold also. In the meantime we have got coinage done for us in Australia, in pursuance of the arrangements I explained to the

Council in my speech on 5th September last introducing the Paper Currency Amendment Bill, which subsequently passed into law as Act XIX of 1917, and we are now entitled to treat as part of our Currency Reserve gold held on our account in any part of His Majesty's Dominions, or in transit therefrom.

86. As regards silver prices, these stood at an average of nearly 37*d* per ounce in April, and had risen to an average of nearly 51*d* in September, the high watermark of 55 being reached towards the end of that month. This latter figure, which was largely due to speculation, was however not long maintained. In October the average price had fallen to 44*d* and in November to 43, at which level it has practically stood since.

The increase in silver prices led to alteration in the price at which the Secretary of State sells his Councils. I have dealt with this matter already, and need only refer briefly here to what I said in the Legislative Council on the 24th September in answer to a question by the Hon'ble Mr. Hogg, when, under the authority of the Secretary of State, I explained the conditions by which he is guided in fixing his Council rates. These rates are being, and will continue to be, based roughly on the price at which he is able to buy silver. He cannot be expected to sell rupees at appreciably less than their actual cost, but he intends to apply this principle with considerable latitude so as to avoid changes as far as possible. Once again I must emphasise that the measures adopted to meet an abnormal increase in the price of silver, caused in their turn by the special circumstances of the war, must in no way be considered as implying the abandonment of the policy of a fixed and stable exchange; that by selling his Councils at fixed rates the Secretary of State did all he could to keep exchange stable; that he only raised those rates in August last when the bullion price of the rupee made this necessary; and that the rise in external exchange has not in any way affected the internal parity of rupees and sovereigns, which remains at the standard rate of 15 to 1.

87. The following statement shows the holdings in the Gold Standard Reserve on the 1st April last, at the date of the last

published statement, and as we expect them to stand on the 31st March.

[In thousands of pounds.]

| — | Book credit in India. | Gold held in India. | Cash placed by the Secretary of State for India in Council at short notice. | Invested in London. | Total. |
|---|---|---|---|---|---|
| 1st April 1917 .. .. .. | 181 | 103 | 6,001 | 25,406* | 31,691 |
| 31st January 1918 .. .. | ... | .. | 6,019 | 27,798† | 33,817 |
| As estimated on 31st March 1918. | .. | .. | 6,000 | 28,316‡ | 34,316 |

The increase in the total holding is due in part to the fresh rupee coinage we have had to undertake from silver purchased in the earlier months of the year; and the interest on previous investments is, as usual, added to the assets of the Fund.

The average rate of exchange in the current year calculated on the Secretary of State's drawings, will amount to 16·55 pence per rupee against 16·15 pence in 1916-17.

## Remarks on certain special heads.

### A.—Military Services.

88. The table below shows the gross and net expenditure on military Services for the coming year and the four years preceding:—

| — | Gross. | | | | | Net, i.e., deducting receipts. |
|---|---|---|---|---|---|---|
| | Army. | Marine. | Military Works. | Special Defences. | Total. | |
| | £ | £ | £ | £ | £ | £ |
| 1914-15 .. | 20,336,559 | 463,370 | 996,071 | 13,603 | 21,809,603 | 20,484,915 |
| 1915-16 .. | 21,893,200 | 745,513 | 850,866 | 13,514 | 23,503,093 | 23,261,353 |
| 1916-17 .. | 24,260,003 | 693,680 | 1,594,438 | 18,536 | 26,566,757 | 24,990,811 |
| 1917-18 (Budget). | 25,215,900 | 838,900 | 1,158,700 | 11,000 | 27,222,100 | 25,900,000 |
| 1917-18 (Revised). | 27,065,400 | 734,600 | 1,872,300 | 10,400 | 30,284,700 | 28,782,500 |
| 1918-19 (Budget). | 27,790,900 | 960,300 | 1,781,500 | .. | 30,532,700 | 29,000,000 |

* This represents the value of the securities as on the 31st March 1917.

† This represents the value as on the 30th September 1917 (the date of the last valuation) of the securities then held and the cost price of securities purchased since that date.

‡ Closed as a separate sub-head—see paragraph 91.

89. I have already indicated in paragraph 15 the more important causes contributing to the increase in the Revised Estimate for 1917-18 as compared with the Budget. These account for about £3·2 million, and other minor factors for a further increase of about £0·8 million. On the other hand, there have been some savings, the most important of which are the lapse in the Home provision for construction of vessels for the Royal Indian Marine and credit for a dredger taken over by the War Office, amounting together to £157,000; reduction in food charges; and reduction in the non-effective charges in India and England. The reserve of about £700,000 included in the current year's Budget to meet unforeseen expenditure must also of course be set off against the increase in specific expenditure to which I have referred.

90. The receipts have risen by £175,000, which is mainly accounted for by large sales of dairy produce to overseas forces, war hospitals, etc., and by the recovery of departmental charges on stores supplied by the Indian Munitions Board.

91. The Budget provision for next year has been fixed at £29 million. I have already (paragraph 61) explained the need for this large provision. It includes a reserve of £1,677,000 to meet charges which we cannot yet specifically foresee, but which, as the experience of preceding war years shows, are likely to come upon us in one way or another.

The head 'Special Defences' has been abolished with effect from 1st April 1918, and any remaining transactions will be adjusted under the head "Military Works.'

92. The total cash contributions from Indian Princes and others towards the cost of the war received this year amount to £428,000. His Excellency the Commander-in-Chief has also continued to receive considerable sums for the provision of motor ambulances and the like and the supply of comforts to the troops at the front.

93. The gross amount contributed from Indian revenues on account of the normal pay and charges of the military forces despatched out of India up to the end of 1917-18 may be taken at £28 million. Against this, however, must be set the cost of maintaining substituted British troops (Territorial and Garrison battalions) actually serving in India, which is borne by His Majesty's

Government under the Resolution of the Houses of Parliament referred to in paragraph 39 of my last year's speech. Taking this into account, our total net contribution towards the cost of the war in respect of the Expeditionary Forces is about £15¾ million to the end of the current year, to which another £4¾ million should be added in respect of 1918-19. And outside these adjustments, and taking our normal net military expenditure, on the basis of the 1913-14 figures (£19·9 million), at £20 million, we have had to incur an additional outlay, due almost entirely to the war, amounting to £16½ million up to the end of the current year, and £25½ million including the estimated expenditure for 1918-19.

### B.—Expenditure from special grants for education, sanitation, etc., and financial position of Local Governments.

94. I give below a table similar to that in paragraph 111 of my speech last year, showing special grants made for these purposes from 1911-12 onwards and the extent to which they have been utilised.

[In thousands of pounds.]

| | Total grants given (1911-12 to 1918-19). | | Total expenditure (1911-12 to 1918-19.) | Balance expected to be available on 1st April 1919. |
|---|---|---|---|---|
| | Recurring. | Non-recurring. | *Non-recurring. | |
| (1) Education .. .. .. | 1,146 | 3,290 | 2,436 | 854 |
| (2) Sanitation .. .. .. | 245 | 1,765 | 1,217 | 548 |
| (3) Medical relief, etc. .. | .... | 58 | 58 | .... |
| (4) Agriculture, etc. .. .. | .... | 332 | 295 | 37 |
| (5) Grants for other special purposes. | .... | (a) 1,536 | 1,497 | 39 |
| (6) Grants for general purposes (Discretionary grants). | .... | 667 | 407 | 260 |
| Total .. | 1,391 | 7,668 | 5,910 | 1,758 |
| *Add*—Savings on recurring grants during foregoing period about .. | | | | 883 |
| Total amount expected to be available from special grants on the 1st April 1919 .. .. .. .. .. .. .. | | | | 2,641 |

* Non-recurring figures only are given as the recurring grants are treated as having been fully worked up to, any savings obtained from these grants in particular years being added at the foot of the statement.

(a) Decrease as compared with last year's figures due to the Revised Estimate figure for the current year being less than the Budget forecast.

In view of war conditions, we have again had to ask Local Governments to restrict drawings on their balances, which include the unspent remainder of these special grants. But any outlay thus postponed is merely deferred till normal times return.

95. I have already reviewed in bulk the estimated Provincial receipts and expenditure for the current and the coming years. The total Provincial balances stood at £9·9 million on 1st April 1917 and are expected to amount to £12·1 million on 31st March 1919, the increase being due to excess of current revenue over expenditure in the present year. It will thus be seen that the provinces will have large scope for special beneficent expenditure when the war conditions which necessitate the conservation of their balances have passed away.

Moreover, we have under consideration, for application after the war is over and in connection with the scheme of Constitutional Reforms, a material advance in the direction of separating Imperial and Provincial finance, which will give the provinces larger and more independent resources, with further powers of supplementing these by taxation when such may be found necessary.

96. As I explained in connection with the Budget for the current year, we have taken steps to give the provinces more powers in the matter of specific items of expenditure, and we have under consideration, in connection with the scheme I have mentioned, the question of adding to these powers still further.

## C.—Railways (Capital Outlay).

97. The following statement gives the figures of Railway capital expenditure, on State-owned lines included within the Railway programme, for the coming year and the four years preceding:—

| — | 1914-15. | 1915-16. | 1916-17. | 1917-18 (Revised). | 1918-19 (Budget). |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Open Lines including rolling stock. | 10,344,300 | 3,864,200 | 1,295,500 | 2,364,300 | 3,647,900 |
| Lines under construction— | | | | | |
| (a) Started in previous years. | 898,80 | 927,100 | 245,700 | 27,700 | 534,400 |
| (b) Started in current year .. | .. | .. | 496,500 | 757,700 | .. |
| Total .. | 11,433,100 | 4,491,300 | 1,978,700 | 3,149,700 | 4,902,300 |

98. The Revised Estimate for 1916-17 provided for a total outlay of about £1½ million as against a Budget allotment of £3 million. The actuals however come to nearly £2 million, as it was found possible, in the closing weeks of the year, to lay out more money than had previously been thought feasible.

In the current year we provided £ 3·6 million, but are not able to work fully up to this owing to the extreme difficulty of obtaining materials from England. Next year we provide £4·2 million, which represents the limit of what can be expended having regard to the present special conditions.

99. As was the case this year, it has not been possible to provide for the construction of any new lines, and our construction expenditure is almost entirely restricted to the completion of certain projects of military importance which were commenced during the current year.

We propose to spend £3¾ million on open line capital works and equipment. A large proportion of this expenditure will be devoted to rolling stock, and the remainder to works of open line improvement necessitated by a heavy and increasing traffic.

100. The difficulties attendant on the raising of capital in the open market which I referred to last year still continue, with the result that new construction by Branch Line Companies has now been altogether suspended, and work on certain projects already sanctioned, such as the Tinnevelly-Tiruchendur and Trichinopoly-Pudukottai lines, has had to be deferred.

The policy of proceeding as far as possible, *i.e.*, up to a stage short of actual flotation, with negotiations for the promotion of Branch Line Companies after the war is being continued, and steps have also been taken to carry out surveys of new lines with a view to such projects being undertaken as soon as possible after the return of normal conditions.

101. The following figures show the capital outlay on all State lines up to the end of each year from 1914-15, and the net

return obtained after deducting working expenses and interest charges:—

[Capital and profit figures in thousands of pounds.]

| | 1914-15. | 1915-16. | 1916-17. | 1917-18 (Revised). | 1918-19 (Budget). |
|---|---|---|---|---|---|
| Capital at charge at end of each year. | 361,560 | 364,858 | 365,483 | 367,310 | 370,114 |
| Working profit from railways excluding interest charges. | 15,614 | 17,757 | 21,148 | 23,959 | 22,924 |
| Percentage of same to capital outlay. | 4·32 | 4·88 | 5·79 | 6·52 | 6·19 |
| Final working profit after meeting interest charges. | 2,158 | 4,075 | 7,482 | 10,175 | 9,203 |
| Percentage of same to capital outlay. | ·60 | 1·12 | 2·05 | 2·77 | 2·49 |

102. The return on railway capital (excluding interest charges) was estimated in the current year's Budget at 5·47 per cent. We now estimate it at 6·52 in consequence of the large increase in net railway earnings which I have already dealt with in my review of the Revised Estimate. For next year we put it at 6·19 consequent on the smaller estimate of net earnings arrived at in the Budget.

The charges for interest in the current and ensuing years work out to 3·75 and 3·70 per cent. respectively on the capital outlay, so that the final net profit on railways is about 2¾ and 2½ per cent., respectively. These interest charges include certain annuity and sinking fund payments which really go to the discharge of debt.

### D.—Irrigation (Capital outlay).

103. The financial position of our great irrigation undertakings may be gathered from the following table which brings up to date

the information given in connection with previous Financial Statements. The figures are in thousands of pounds :—

| Particulars. | 1914-15. | 1915-16. | 1916-17. | 1917-18 (Revised). | 1918-19 (Budget). |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| *Productive Works.* | | | | | |
| Capital outlay to end of each year. | 35,777 | 36,603 | 37,120 | 37,630 | 38,104 |
| Total receipts, including land revenue due to irrigation. | 4,325 | 4,394 | 4,733 | 4,764 | 4,897 |
| Total expenses, including interest on debt. | 2,452 | 2,549 | 2,488 | 2,556 | 2,624 |
| Net profit .. .. .. .. | 1,873 | 1,845 | 2,245 | 2,208 | 2,273 |
| Percentage of net profit to capital outlay. | 5·24 | 5·04 | 6·05 | 5·87 | 5·97 |
| *Protective Works.* | | | | | |
| Capital outlay to end of each year. | 5,345 | 5,853 | 6,166 | 6,379 | 6,397 |
| Total receipts, including land revenue due to irrigation. | 101 | 118 | 105 | 117 | 116 |
| Total expenses, including interest on debt. | 247 | 277 | 226 | 303 | 314 |
| Net loss .. .. .. .. | 146 | 159 | 121 | 192 | 198 |
| Percentage of net loss to capital outlay. | 2·73 | 2·72 | 2·77 | 2·95 | 2·87 |
| *Minor Works and Navigation.* | | | | | |
| Direct Receipts .. .. .. | 254 | 267 | 317 | 319 | 306 |
| Expenditure.. .. .. .. | 986 | 839 | 781 | 878 | 983 |
| Net loss .. .. .. .. | 732 | 602 | 464 | 565 | 677 |

104. The total length of main and branch canals and distributaries which had been constructed on irrigation works of all classes up to the end of the year 1916-17 amounted to 65,000 miles, and it is expected that this will have been increased by nearly 600 miles by the close of the present financial year. These channels command an area of about 52 million acres of culturable land, of which more than half was irrigated in 1916-17. It is estimated that some 25 million acres, or about a million acres less than last year, will be irrigated in the current year, the decrease being due to the copious monsoon, which diminished the demands on artificial irrigation.

105. In addition to the works actually in operation, 34 major works are either under construction, awaiting sanction or being examined by the professional advisers of Government. These are designed to command an additional culturable area of approximately 27 million acres, of which it is estimated that 11½ million will be irrigated annually, the capital cost involved being about £33 million.

106. Owing to the present financial stringency no new irrigation works of any magnitude were sanctioned during the current year. The investigation of several large projects was, however, continued, the most important being those relating to the Sukkur barrage on the Indus (Sind), the Sind Sagar Doab Canal (Punjab) and the Bhakra dam on the Sutlej (Punjab).

107. The Triple Canal project in the Punjab was declared complete on the 31st March 1917. It is anticipated that there will be a saving on the revised estimate of this work, amounting to about £600,000, and at the beginning of 1917 over a million acres had already been irrigated from these canals.

108. Development of important protective works in the Bombay Deccan continues to be hampered by difficulties in connection with the war, but good progress has been made on the Bhandardarra and Bhatgarh dams, as also on the Nira Right Bank canal.

Work on the Upper Swat canal in the North-West Frontier Province is practically complete, and the construction estimate will be closed on the 31st March 1918. The Tandula canal in the Central Provinces is also rapidly approaching completion.

109. In my speech of last year I referred to a project for the utilization of a portion of the water of the Sarda river in the United Provinces. The Local Government has recently sent up a comprehensive scheme for the utilization of the whole supply of the river in extensions of irrigation in Rohilkhand and Oudh. The estimated direct cost of the necessary works is over £5 million, and it is anticipated that the project would add more than 2 million acres to the irrigated area of the province.

### E.—Delhi Expenditure (Capital outlay).

110. The expenditure during the current year under Head 51 is expected to amount to about £250,000 (Rs. 37 lakhs) as compared with a budget provision of £267,000 (Rs. 40 lakhs). The reduction is due to credits received for sale or transfer of materials to heads other than 51.

During the current year the aim has been to confine operations to such work on the central buildings and other features of the New City as can be carried out without the use of materials the price of which has been seriously affected by the war. A moderate rate of progress has been maintained in the case of Government House, the Secretariat buildings, the Viceroy's Court, and the great *Place*. Work has been put in hand on the construction of the Central Vista and on the erection of residential quarters for Indian clerks. A start has also been made on such portions of the storm water drainage scheme as do not involve the use of imported material. The larger schemes of sanitation, water supply, electric lighting and irrigation, which require the use of imported material, have been left untouched. Considerable addition has been made to the stock of materials and tree planting operations on the roads have been pushed on.

It is expected that £267,000 (Rs. 40 lakhs) will be needed to carry on work on similar lines in 1918-19.

### Retrospect and Conclusion.

111. This is the last Financial Statement which I shall have the honour to present to the Council. My tenure of office as Finance Member is drawing to its end, and it has been a particularly difficult and arduous one. When I took up my post I hoped that I might share the good fortune which my distinguished predecessor enjoyed in such ample measure. But *dis aliter visum*: in my first year I was beset with troubles arising out of the bank failures in 1913 in Northern India and an unsatisfactory monsoon; soon after that the war came upon us; and since then I have had to face a constant succession of difficult and abnormal circumstances.

I propose now to give a short summary of the most important events which have marked my term of office, for I think it is useful

to have a retrospect of this sort, as showing us more clearly how we stand, not merely from year to year but taking a backward glance over the past.

112. I must ask the indulgence of the Council if, in this presentation of some of the events of the years during which I have had the honour of administering the finances of India, I permit myself to touch a personal note. When in July 1913 I took up the post which I shall ere long relinquish, I envisaged various problems the solution of which I hoped to be able to advance during my tenure of office. Like almost all financial problems they were closely inter-related, and progress in any one direction was bound to react on the general situation as a whole and facilitate the solution of the remainder.

The first of these questions arose out of the periodical money stringency which is a characteristic of the busy trade months of the year. The problem is a complex one, and not capable of solution by the application of any single method. But it can be materially influenced by the more liberal release of Government funds at the busy time of the year so that these may then be available for trade. In presenting my first Budget, after a few month's tenure of office, I was able to inform the Council that we had secured the assent of the Secretary of State to a policy of making loans from our balances to the Presidency Banks during the busy seasons. As I then explained, it can only be through the agency of these Central banking institutions that Government can hope to secure an effective and wise application of such resources as they can make available at times of stringency. By continued action in this direction, as also by the creation and maintenance of more intimate relations with these leading institutions, it was my hope that it might be possible to help in the further development of the trade and commerce of the country.

A second set of questions was connected with our currency note system. The expansion of our note circulation, satisfactory as it was, was still impeded by certain restrictions. Apart from any other consideration, it was in any case imperative in a country like India, where the cheque is not likely for many years to attain any large vogue up-country, to encourage the use of the currency note as a medium of exchange.

Thirdly, as I indicated in connection with my first Budget, I recognised that if, as I hoped, my tenure of office as Finance Member was to see a vigorous programme of capital expenditure on Railways and Irrigation, a courageous policy of borrowing in India was indispensable. It was clear that the traditional method of relying solely on a handful of wealthy investors or on the established banking institutions would no longer suffice; that it must give way to a policy which would establish a direct *nexus* between the State and the small investor; and that the attraction to fructifying purposes of the small savings of small people must form one of the objects to which our efforts should be bent.

113. Let me now endeavour to indicate briefly how far these hopes have been realised, and how far the events of the last three and a half years of war have assisted or impeded their realisation, or have compelled their modification or postponement.

I am able to record with satisfaction the measure of success which has attended my efforts to demonstrate the readiness of Government to secure, by a more liberal utilisation of its funds, relief to commercial and financial interests in times of stringency. It has been my consistent policy to give proof of this desire by making temporary loans (as has been done on occasion) to the Presidency Banks; by leaving in deposit with them, till actually required by us, the proceeds of our public loans; by avoiding as much as possible the lock-up of funds in our reserve treasuries; and by the maintenance with the Presidency Banks of balances at all times considerably, and at certain periods far, in excess of the standards previously observed. It is largely owing to action of this character that it has been possible to secure the money market against the strain to which our war finance must otherwise have exposed it, and in particular to raise the large sums we have recently obtained by way of loan without materially inconveniencing the market. A striking feature of our financial operations in the last year has been the way in which money has tended to return to the larger trade centres, in other words the extent to which there has been an increase in the supplies of floating capital in these centres. It would be premature to attempt to analyse the causes of this change in Indian money market conditions, but

I think it can reasonably be hoped that this change has come to stay, and that one result will be that it will tend to eliminate to some extent the excessive seasonal stringency which has been in the past a characteristic of our money market during certain months of the year.

114. It also justifies the hope that greater dependence may hereafter be placed on the Indian money market for the raising of the funds necessary for the development of our railway and irrigation works, and it will likewise pave the way for the solution of the somewhat kindred question of the greater development of banking throughout the country. Let me here gratefully record my acknowledgment of the response which the Presidency Banks have extended to my desire to see the establishment of cordial and close relations between Government and them as representatives of the financial interests of the country. I have always looked on their Secretaries as non-official comrades, to be freely consulted in respect of loans and other matters affecting the money market, and I have met with ready and very valuable response in such cases.

115. An even greater degree of success than I dared hope has attended our efforts to secure the expansion of our currency note system. In the early months of the war, as the Council will recollect, the general dislocation of trade and finance brought about a temporary, though successfully met, run on our notes, while the restoration of confidence which followed on free and unrestricted payments in silver, pointed to the general soundness of our system and to the possibility of its further expansion by increases in the facilities for encashment. Accordingly, as I explained in my speech introducing the Financial Statement for 1916-17 (paragraphs 108-109), we proceeded with measures to secure the widest facilities for the exchange of silver against notes, not merely, as the law requires, at special currency centres, but at all district treasuries; while we also made arrangements with the Presidency Banks for the issue and prompt encashment of notes at a number of their branches.

The results of these measures have been most gratifying, not only because they have made our currency notes more popular,

but because they have enabled us to rely with greater boldness on this portion of our financial system to meet the added and continually growing demands on Government funds for the carrying on of the war and of our trade. Taking the figures as on 1st February, our gross circulation has increased, in round figures, from £42½ million in 1914 to £70 million in 1918; while the active circulation, *i.e.*, that portion of the note circulation which is held outside the Government treasuries and the head offices of the Presidency banks, has grown between the same dates from £34½ million to £54¼ million.

We have now initiated the experiments of issuing small notes for Rs. 2½ and Re. 1 which, as I have already said, promise to prove a material success. The popularity of these notes will, I trust, increase as time goes on.

116. The metallic portion of our Paper Currency Reserve represented on the 1st February nearly 53 per cent. of the active circulation, which compares with a 96 per cent. proportion on the same date in 1914. This evidences the fact that we have, under the stress of war finance, travelled far beyond the recommendations of the Chamberlain Commission in regard to the composition of the Reserve. The total invested portion now stands at £41 million as compared with £9·3 million in 1914, and we contemplate, as I have already explained, a further increase to £57 million. With the return of normal conditions, the permanent composition of the Reserve will need to be considered with reference to the recommendations of the Commission; for the investments in British Government Treasury Bills made in recent times are only as a temporary war measure. Meanwhile, as regards the pre-war holding of consols in the Paper Currency Reserve, we have provided by the establishment of a depreciation fund against loss in present value as compared with their purchase price.

117. Equally gratifying are the results which have attended our efforts in relying on the Indian market for our capital borrowings. In 1913-14, allowing for repayment of maturing obligations and including the borrowing transactions of railway companies managing State owned lines, we raised in all £4·7 million, of which £2·8 million were borrowed in England. In the current

year, as in 1916-17, we have kept completely out of the London market. Indeed, we have gone further. We have this year discharged £2 million of previous sterling debt, while the sum total of our net Indian borrowings has reached what would have been in normal times a great figure for any country, and is a gigantic one for us, *viz.*, £65 million. I readily recognise that the borrowings of the current year have been abnormal, and especially stimulated by the patriotic consideration that—except as regards Treasury Bills, which are a new feature in Indian finance—the proceeds were to be handed over to His Majesty's Government for war purposes. It is also the case that the large and constant war disbursements by the Government during the last two years have facilitated our borrowing operations. But even making allowances for these special features, there is a most striking contrast between the borrowings of 1917-18 and those of 1913-14. And if we take the figures for a wider period—for the four years ending 1913-14 as compared with those for the four years ending 1917-18—and omit from the latter our short-term Treasury Bills the contrast is still very marked. In the first period our net borrowings were £4·8 million in England and £5·9 million in India—in all £10·7 million. The second period gives a total of £49 million, of which all but £3 million have been raised in India.

Next year again, as I have already informed the Council, we hope to draw on the Indian loan market to the extent of at least £47 million in respect of our war borrowing and fresh Treasury Bills, the latter representing the discharge value of the bills outstanding at end of 1917-18.

118. We have further opened up new borrowing sources, and I refer here specially to the postal sections of the last three loans and to the cash certificates. The former method of utilising the Post Office to get into touch with the small investor was introduced for the first time in 1915-16 when it gave us £½ million; while in 1916-17 it yielded a little less. But this year the postal section of the War Loan produced nearly £3 million, a larger sum than we raised by ordinary methods in any year between 1907-08 and 1913-14; while the cash certificates will have given us in this first year of their issue about £6½ million (gross), a result exceeding

those of any of our public loans before the present year. In all, in the three years since we started borrowing through the Post Office, we have been able, through this innovation, to attract funds to the extent of over £10 million, the bulk of which is new money which would not otherwise have found its way into the Government loan chest and has to a considerable extent been drawn from hoards and current savings. I should like in this connection to express to Sir William Maxwell and his Post Office staff my warm appreciation of the zeal and success with which they have co-operated with the Finance Department in the working of these new schemes.

119. Some portion of the funds thus obtained no doubt represents money which has been deflected from the ordinary postal savings bank deposits, and in so far as this cause accounts for the decrease in these latter deposits as compared with the pre-war figures, there is no need to regret diversion to a more permanent form of investment. Post Office deposits, it will be remembered, suffered considerably from the dislocation caused by the outbreak of the war, and though the ground lost has not yet been fully recovered, the present figure (£10·4 million) is already somewhat in excess of the amount at the close of 1914-15. This result has been facilitated by an increase in the permissible limit of individual depositors' holdings which was introduced in the first year of my tenure of my office.

120. In reviewing the events of the last four years, I have unfortunately to record a decrease in the provision for capital expenditure. In 1913-14 this provision was £14 million: in the year which is coming to a close we expect to spend less than a third of that amount, namely, £3·9 million. Irrigation capital outlay has dropped from £1·3 million to £½ million, owing to the completion of large projects, such as the Triple Canal scheme in the Punjab, and to the fact that further projects, involving heavy outlay are not yet ready for execution. Under Railways the provision for capital outlay has fallen from £12·3 million in 1913-14, the highest figure yet touched, to £3·1 million in the current year and £4·2 million in the Budget for 1918-19. This is, of course, a consequence of the great struggle in which the Empire is now

engaged. The war imposes on us the necessity for conservation of our resources, and it also precludes us, even if we had the funds, from obtaining the material we should require for a large railway programme. I have always regarded these necessities with profound regret. In connection with the Budget for 1914-15 I explained the efforts we had then made to keep the railway programme up to a standard of £12 million, and I had hoped that if times had remained peaceful and prosperous we should be able during my tenure of office to go beyond that figure; but here again Fate has willed otherwise. One of the main problems which will face my successor when peace returns will be consideration of the way to find money for making up the necessary lee-way under railways, more especially in view of the strain to which our present equipment has been exposed by the heavy traffic demands, and the impossibilities of regular and thorough renewal of lines and rolling stock. So far as it has been in my power I have endeavoured to assist in the solution of this problem. The special investment of £20 million in Home Treasury Bills, to which I have referred in paragraph 34, has been made largely with a view to this contingency, so that it may provide a means of meeting the liabilities which will in one way or another come upon us after the war is over.

124. I will now make a few remarks on the various financial problems which have beset us during the last 3½ years. Briefly, the history of our war finance may be divided into two periods. The first period was marked, in India as elsewhere, by a general dislocation of trade and finance. We experienced a serious run on our savings bank deposits, and some panic encashment of our currency notes. There was a considerable demand for the remittance of money to London and sterling drafts on London to the extent of £8¾ million had to be sold between August 1914 and January 1915 to maintain the exchange value of the rupee. This temporary want of confidence soon passed away, though it left as a legacy £14 million of temporary debt which we had to raise to meet our current requirements, *viz.*, £7 million from the Gold Standard Reserve, and £7 million raised by the Secretary of State in India Bills in lieu of a permanent loan of £14¾ million which he had contemplated when the Budget for 1914-15 was framed. But it was not until the

autumn of 1915, that is to say when rather more than a year had elapsed since the outbreak of the war, that the tide set in which was to bring with it entirely different, and by reason of their novelty peculiarly difficult, problems.

122. The first period, then, was one calling for the consolidation and conservation of our resources. With a serious decline in the values of and demand for our leading exports, with prices of foodstuffs at an abnormally high level, with trade in a state of general depression, and with public confidence only lately recovered from the first shock of the war, prudence clearly dictated postponement of additional taxation in spite of a considerable temporary deficit. Meanwhile we did what we could in the form of indirect assistance to the mother country. During 1915-16 we reduced our net Home borrowings for capital expenditure from an estimated sum of £5½ million to about £2 million, and we also paid off £3 million of our borrowings from the Gold Standard Reserve. The object which we set before ourselves during the first period of our war finance was to abstain as far as possible from drawing on the resources of the London market, and to make provision, by the curtailment of expenditure in this country, to meet possible military contingencies.

123. By the autumn of 1915, the effects of the dislocation which set in on the outbreak of the war had passed away. A considerable demand made itself felt, mainly as a result of war conditions, for the products of this country, and the export trade, which had been seriously curtailed, began to show a marked and growing revival. The circumstances attending this restoration of active trade conditions rendered possible, not only a continuance of the policy of abstaining from borrowing in London, but also the imposition of additional taxation in India. Accordingly we proceeded to strengthen our position by a programme of taxation introduced in the Budget of 1916-17, which included the revision of our import tariff, save as regards the important item of piece-goods; the imposition of new duties on the exports of jute and tea; a small addition to the salt tax; and the enhancement and graduation of the income-tax. And as a logical sequence of the last-mentioned measure, the Council has now before it a Bill for

the material improvement of our Income Tax machinery. We abstained from any fresh borrowing in England and paid off the £7 million of India Bills referred to above (paragraph 121) as well as some India Bonds which fell due for redemption in the ordinary course. We also cleared off the £4 million which we still owed to the Gold Standard Reserve.

124. We had now cleared the decks for further action, and in 1917-18 we felt able to take the step, which we had always hoped we might be in a position to take, of making a direct pecuniary contribution by India towards the prosecution of the war. As I have said, we had now discharged the temporary debt liabilities which we had been compelled to undertake by the dislocation of our finances caused by the war. The additional taxation imposed in the previous year had materially added to the strength of our finances, while the insistent demand for exports from this country made it clear that we need not anticipate the prejudicial effect on exchange which would otherwise have been caused by borrowing a large amount in this country for the purpose of remittances to London. We were thus able, with general approval, to offer a special capital contribution of £100 million to His Majesty's Government towards the expenses of the war, and to meet the recurring charges which this offer entailed by the imposition of additional taxation estimated to produce at the outset £3¾ million the balance being provided by the surplus revenue which was accruing to us through the taxation of 1916-17. The new taxation took the form of :—

(*a*) A super-tax on incomes.
(*b*) An increase in the export tax on jute.
(*c*) A small surcharge on railway goods traffic.
(*d*) Raising of the import duty on cotton piece-goods to the general tariff rate, while maintaining at the lower previous level the excise duty on local cotton manufactures.

This last measure had the effect of removing, at any rate in large part, a grievance which had been felt for many years in India.

125. These new sources of revenue account in considerable measure for the fact that our Imperial revenue receipts in the current year are about £22 million more than in 1913-14. Of this increase about £9½ million is due to the additional taxation of the last two years, and of the remaining £12½ million about two-fifths is accounted for by increase in net profits on Railways, which have grown from about £4¾ million in 1913-14 to £10 million in 1917-18. Concomitantly with this increase in our revenue, we have, of course, to record an increase in Imperial expenditure, which is now £19 million higher than the figure for 1913-14. £9 million of this accrues under Military charges and is almost entirely due to the war, and £6 million represents the interest and sinking fund charges in respect of our war contribution of £100 million to His Majesty's Government. There is also an increase of over £1 million under Political charges, due to the war, including special expenditure in Persia and the cost of militia employed on the North-West frontier. Put in other words, a growth of £16 million in what may be called war charges has been met to the extent of £9½ million by taxation, while the balance has been found from other expansion of revenue.

126. This brief review of our war finance would be incomplete without reference to the magnitude and difficulty of our ways and means operations in the last two years. I have, however, dealt at some length with this matter in an earlier portion of my speech, and I need only now cite certain salient figures which will show how heavy this burden has been. War expenditure for His Majesty's Government and analogous items have involved us in a net outlay in India of £128 million during the last 3½ years. At the same time, we have had to meet heavy Council drawings representing the demand of trade for fresh funds in this country. These increased from £20 million in 1915-16 to £33 million in 1916-17, and will this year amount to about £35 million.

Repayment in respect of these transactions has been in England, and to find the requisite funds for our disbursements here has been a matter of great and growing difficulty and anxiety. A large portion of the sums reimbursed to us in London by His Majesty's Government on account of war outlay has been re-lent

to them for war purposes by investment, in their Treasury Bills. As I stated in an earlier part of my speech, these investments, which are of course quite apart from our gift of £100 million, will amount to £67 million at the end of the current year, while the further investment from our Paper Currency Reserve contemplated next year will add £16 million more.

127. I have already described the present composition of the Paper Currency Reserve, and need only add now that our Gold Standard Reserve at present stands at £34 million against £25¼ million in 1913-14. This increase is, of course, mainly due to the coinage of silver in the last few years. Every effort has been made to obtain as ample supplies of silver for India as were available, and our recognition of the probable requirements in this respect was made at a date considerably earlier than is generally known. In all, we have in the last four years coined £33 million worth of fresh rupees, which is double the amount coined in the similar period ending with 1913-14. That none of this coinage has been redundant is shown by the prompt way in which it has been absorbed.

128. It will be seen from these figures and remarks how much ground we have traversed during the last few years; and what strikes one first and last is the way in which the war has brought out the financial strength of India. No one could have imagined, for example, three years ago that we should be able, with a moderate increase of taxation, to offer His Majesty's Government £100 million as a special war contribution over and above the additional charges which the war has entailed on our own military budgets; that we could borrow in India anything like as much as we have done, raising, for example, more than one-third of the £100 million war contribution by direct loan in this country in a single year; or again, that we should have found it possible to meet, as we have done, the enormous demands for war supplies to His Majesty's Government and the immediate outlay they have involved. Generally favourable monsoons (taking the period as a whole and India as a whole) have assisted in bringing about this result. Our trade conditions, again, have been wonderfully prosperous, considering all the adverse circumstances which had

to be faced, and have indeed led to the paradoxical result that the pecuniary resources of the Government of India have had to be strained to the utmost to meet the demands on us necessitated by the Secretary of State's Council drawings for the assistance of trade, coming as these did on the top of large war expenditure on behalf of the Home Government repaid in London.

129. My present speech and previous utterances of mine have given the Council some idea of the difficulties and anxieties which the war has brought about in the realm of Indian finance and the special expedients which had to be resorted to in order to meet a succession of most difficult and constantly changing situations, based on circumstances for which there was no precedent in the period of *pre-bellum* finance. I say *some* idea advisedly, because transactions which can be very briefly described in our annual Budget chronicles or in Press *communiques* have often been the fruit of long and detailed labour and thought. For example, as regards the action taken in respect of the amount of the Secretary of State's weekly Council drawings and rates of exchange, communications exchanged at various times between us and the India Office would fill a respectable little book. I may say without the least exaggeration that since the war began I have never been free from acute anxieties in regard to one or more important matters with which the Finance Department is directly or indirectly concerned, and decisions have often had to be taken at very short notice. Looking back with present knowledge on this crowded past, I do not, of course, claim that everything that has been done was done in the best possible way.

> 'That man was vain, and false as vain,
> Who said, were he ordained to run
> His whole career of life again,
> He would do all that he had done.'

And this applies equally to the short official life of the holder of a high office such as mine, especially in the circumstances of this kaleidoscopic war time when, in the financial sphere as well as in the military, the events of one year mock at the fears or hopes of the year before. But I have done my best to serve India in these troublous times: and I think I can claim that her interests have

not suffered at my hands; that the difficulties which beset us have been adequately met; that our financial structure has well withstood the storms which have beaten upon it; and that effort have been successfully made to strengthen its walls and foundations.

130. I should like to add that such credit as may be accorded to me in respect of the policy and actions of the last few years must be shared by my able lieutenants in the Finance Department I owe a great deal, as I have always acknowledged, to their loyal and efficient co-operation, and they, in their turn, have been most ably seconded by those who work under them. I am indeed proud of the Department I am shortly to quit and in which I have myself served in a subordinate as well as in a directing capacity.

I must also acknowledge with grateful thanks the constant help and support I have received from Your Excellency and Lord Hardinge, and from my colleagues, past and present, on the Executive Council. For, though the fact seems to be rather ignored in some quarters, while the Finance Member has to propose action in respect of important questions of financial policy, the final decision, on this side, rests with the collective Government.

Lastly, I have to acknowledge with gratitude the support I have received from my non-official friends in the Legislative Council. Some of them have every now and then differed from me in regard to particular matters, but they have given me most welcome and helpful support in respect of financial policy as a whole, recognising that I love India and that her interests have ever been foremost in my thoughts.

W. S. MEYER.

*Delhi, March 1st,* 1918.

# INDIAN PAPER CURRENCY (AMENDMENT) BILL.

*Extract from the Proceedings of the Indian Legislative Council held at Simla on Wednesday, the 19th September 1917.*

**The Hon'ble Mr. M. N. Hogg**:—"My Lord, I rise to oppose the amendment which has been moved by the Hon'ble Mr. Sarma.

"When the proposal of the Government of India to introduce one-rupee and two and a half rupee currency notes was first circulated for the information of commercial bodies, banks and other representative bodies, I think I am right in saying that two points were fairly generally agreed upon by most of the commercial bodies and banks consulted. The first point was that it was not believed that these notes would at once lead to a very general popularity. It was thought that their circulation would probably for some time at least be confined principally to the presidency towns and the other larger towns, and it was not therefore believed that they would provide any general or immediate panacea for the shortage of metallic currency from which the country was suffering. The second point on which I think most commercial bodies were agreed was that it would be very inadvisable to attempt to force these small currency notes upon the agricultural and less educated classes and that the demand for them must be allowed to spring up gradually and naturally. I gather from the speech of the Hon'ble Mr. Sarma that it is on this latter point that he is afraid. He seems to think there is a danger of the Government of India attempting to force these notes upon the unwilling agricultural and labouring classes. I see no reason whatever to imagine that the Government of India would embark upon a policy of such flagrant folly as that, and, in fact, in the speech of the Hon'ble the Finance Member, when he introduced the Bill the other day, he laid stress upon the necessity for caution in introducing these notes. If, therefore, the notes

are not forced into circulation and are readily convertible, I can see no possible object in tying the hands of the Government of India as to the total circulation to be allowed. Moreover, if these notes do attain a greater and speedier popularity than was generally anticipated, what harm will be done? Their circulation will displace to some extent either the circulation of notes of larger denomination or the circulation of metallic currency. To the extent to which they displace the circulation of notes of larger denomination, the total note circulation of Government will not be increased; to the extent to which they displace the circulation of rupees, those rupees will flow back into the Government treasuries and thereby increase the metallic reserve held against any increase of these notes circulation. I therefore oppose any arbitrary limit which it is sought to place upon the circulation of these notes."

---

## RESOLUTION *re* PROPORTION OF BRITISH OFFICERS IN THE INDIAN CIVIL SERVICE AND POLICE DEPARTMENT.

---

*Extract from the Proceedings of the Indian Legislative Council held at Simla on Thursday, the 20th September 1917.*

---

**The Hon'ble Mr. Malcolm N. Hogg**:—"Sir, in speaking on this Resolution or indeed on any of the Resolutions on to-day's agenda paper, I find myself considerably handicapped by the very short notice which I received of this Resolution. I received the agenda for to-day's proceedings on Tuesday evening, and that was the first intimation of any kind that I had that any Resolutions dealing with the Report of the Public Services Commission were to be brought forward. To deal with such Resolutions at all properly would require a careful re-study of the Commission's report

and of portions of the evidence, and I must express my regret that Hon'ble Members were not given longer notice so as to enable those of them who had no private knowledge that these Resolutions had been sent in to look up the report on the many points raised. Even if it is not possible to send a final agenda paper until two or three days before each meeting it would be a great advantage if it could be arranged to give members notice of the Resolutions which have been sent in and admitted and which will probably be brought forward for discussion at least a week before they appear on the agenda.

"Reverting to the Resolution which is now before the Council, I cannot associate myself, with the attitude adopted by some Hon'ble Members towards the report of this Commission as evinced by the various Resolutions on to-day's paper. The personnel of this Commission was carefully selected; Indian interests were represented on it as well as official and non-official European interests. It conducted a very lengthy and exhaustive inquiry and presented a voluminous report. In the evidence which it took it heard every shade of opinion, but doubtless the opinions divided themselves to a great extent into two main schools of thought, and the division between these two schools of thought was largely a racial division. It is, I think, the desire of all of us to avoid at present controversies of a racial nature, but it will be obvious to the Council that as this Resolution refers entirely to a matter of racial distinction, it is impossible to discuss it except to some extent from the racial point of view. There were then these two main schools of thought, one pressing for a very rapid advance in the substitution of Indians for Europeans in all branches of the public service, the other recommending a cautious, in some cases perhaps an ultra-cautious, policy. The report of the Commission represents, as such reports generally do, and are in fact almost bound to do, a compromise between the two extreme points of view. It is not unreasonable to expect that after such an exhaustive inquiry the findings of the Commission should be accepted in a spirit of give and take by both sides, that the advocates of extreme caution should adapt themselves to the more rapid progress recommended than they approve of and that the

advocates of extreme substitution should reconcile themselves to the deferment of the full realisation of their dreams. In this spirit I may say the European non-official community have accepted the findings of the Commission and regard them, generally speaking, as a fair and reasonable compromise. Doubtless after some years the subject may be required to be re-opened and studied anew, but we think that the findings of the Commission should be mostly accepted and given a fair trial in practice. Unfortunately this attitude has not commended itself to many of my Hon'ble Colleagues, whose opinion favours a more rapid substitution of Indians for Europeans, and they appear, from the large number of Resolutions put forward by them, to have gone through the report with the intention of asking the Council to reject every recommendation of the Commission which does not fully realise their aspirations.

"There are just one or two considerations bearing on almost all the Resolutions, but having a special application to this first Resolution, which I should like to place before Hon'ble Members. The security of India from external aggression has been secured through many long years and is being secured during this great war by the British Navy. Internal peace and security of private property have been and are being secured by British Government and British administration. I am not yet in full possession of the views of those whom I represent on the future developments of administration in this country; those views we shall, I hope, have an opportunity of laying before His Excellency the Viceroy and the Secretary of State during the latter's approaching visit to this country. I have no desire to anticipate this expression of the opinions of my Chamber and what I say now represents my own views only. But this I think I can safely say: we recognise that the goal of British administration in India must be the ultimate attainment of self-government within the Empire and we realise that the time has come for the clear definition of that goal and for the careful consideration of what immediate steps towards it are possible and advisable. We, therefore, welcome, if I may be permitted to digress slightly for a moment, the statesmanlike speech with which His Excellency the Viceroy opened the present

session of this Council and we associate ourselves with the sympathetic attitude which His Lordship adopted towards legitimate Indian aspirations. We claim, however, that in such changes as may be decided upon, the very large commercial interests of European British subjects in this country and the vast sums of British capital invested in this country should be adequately safeguarded. Certain methods of safeguarding these interests will doubtless form the subject of our future representations; but one thing which we should certainly regard as necessary is that the essentially British characteristics of the general administration of this country should be maintained, and we are of opinion that these characteristics can only be adequately maintained, at any rate for some time to come, by following the recommendations of the Public Services Commission as to the constitution of the higher ranks of the Indian Civil Service, and the Police Department. In His Lordship's opening speech he referred, as one of the directions in which progress must be made, to the increased employment of Indians in the various branches of the public services. With this policy I am completely in accord, for it is obvious that the declared goal of British administration in India can only be gained by the training of Indians in administrative work and that that training can only be given by their increased admission to the public services. But I submit that while progress in this direction should be as rapid as is consistent with efficiency it should not be unduly accelerated at the expense of efficiency. There is a frequently quoted phrase of, I think, the late Sir Henry Campbell-Bannerman that good government is no substitute for self-government. This no doubt has a good deal of truth in it, but I submit, Sir, that the converse is equally true and that self-government is no satisfactory substitute for good government. The admission of Indians to the higher ranks of the Indian Civil Service and the Police Department should be guided by the supply of Indians of equal administrative experience and ability to the European officers whom they will displace, and I submit, Sir, that for a considerable period at least the recommendations of the Public Services Commission will be found to be a necessary safeguard to the maintenance of good and efficient government."

*Extract from the Proceedings of the Indian Legislative Council held at Simla on Monday, the 24th September 1917.*

**The Hon'ble Mr. Malcolm N. Hogg** asked :—

1. "(*a*) Is Government aware that the recent alteration in the rate at which the Secretary of State will sell Council Bills has aroused considerable anxiety in commercial and banking circles in India and that the prevailing uncertainty as to the future exchange policy of Government is seriously hampering the finance of exports of national importance?

(*b*) Will Government remove the uncertainty by making a pronouncement of their exchange policy and stating whether the recent change is a war emergency measure only, or is to be regarded as an abandonment of the policy of a fixed and stable exchange; and, if it is a war emergency measure only, whether further changes may be expected during the continuance of the war in the event of any considerable rise or fall taking place in the price of silver?"

**The Hon'ble Sir William Meyer** replied :—

"I will answer both parts of this question together. As the Government of India announced in a recent press communique, dated the 19th September, a copy of which was supplied to my Hon'ble friend at the time, the Secretary of State has authorised the Government of India to make the following statement with regard to the conditions by which he is being, and will for the present be, guided in fixing his Council rates. These rates are being, and will continue to be, based roughly on the price at which the Secretary of State is able to buy silver. He cannot be expected to sell rupees at appreciably less than their actual cost, but he intends to apply this principle with considerable latitude so as to avoid changes as far as possible.

It will thus be seen that the recent raising of the price of the Secretary of State's Council drawings has been brought about by abnormal increase in the price of silver, which is in its turn a

product of the special circumstances of this worldwide war. The measures adopted to meet these circumstances must not be considered as amounting in any way to abandonment of the policy of a fixed and stable exchange.

The Government of India recognise that a rise in the rate of exchange is *per se* prejudicial to our export trade just as that trade is hampered by the limitations which it has been necessary to impose on the volume of the Secretary of State's Council drawings. But as has been repeatedly explained, the Government of India and the Secretary of State embark on any such action, with the greatest reluctance and simply in order to prevent greater evils. In short, the abnormal circumstances of the war require, every now and then, action in restraint of trade which the Government would not impose in time of peace."

## RESOLUTION *re* PROPORTION OF INDIAN RECRUITS IN THE INDIAN CIVIL SERVICE.

*Extract from the Proceedings of the Indian Legislative Council, held at Simla on Monday, the 24th September 1917.*

**The Hon'ble Mr. Malcolm N. Hogg** :—"Sir, I had not intended to take part in the debate on this Resolution, because I think that the question of the exact proportion of Indians to be admitted into the Civil Service is one which should be very carefully and thoroughly discussed during the forthcoming visit of the Secretary of State to India, and I admit that it is a subject on which I have no hard and fast opinion as to what the exact proportion should be. But the Hon'ble Mover has asked why the members of the European community should regard with any misgiving the unrestricted admission of Indians into the Indian Civil Service and why we should wish the process to be a gradual one, and I think

that a similar question was asked by my Hon'ble friend Mr. Sastri the other day. Well, Sir, I do not wish to take up the time of the Council by going over the ground again which was covered by the speech of my Hon'ble friend Sir Hugh Bray and by myself last Thursday. But I do wish to give to Hon'ble Members just one reason which arises out of recent events, and in giving it I do not think that I shall say anything that should give legitimate offence to any one. We have recently heard and seen the discussion of the policy of passive resistance in the press and on the platform as a legitimate weapon of political agitation. I do not know exactly what was intended by the term but if it means anything at all, it implies deliberate resistance to and obstruction of Government in some shape or form. At the present time, Sir, the Empire is engaged in a life and death struggle for freedom and existence and needs the whole-hearted support of every one of its citizens in the prosecution of the war. I wish to say with all the earnestness at my command that this need of the Empire cannot be met and this duty of its citizens cannot be fulfilled by passive resistance to or obstruction of Government in any shape or form whatever. My community viewed with great regret and grave disapproval the discussion of a policy which they regard as wholly illegitimate and inconsistent with.....

**The Hon'ble Sir William Vincent** :- "May I rise to a point of order. I submit that the question of passive resistance has no connection with the question of admitting Indians into the Civil Service."

**The Hon'ble the Vice-President** :—"I think the Hon'ble Member will recognise that the only question before the Council is whether the proportion of Indians and Europeans in the Civil Service should be half and half."

**The Hon'ble Mr. Malcolm N. Hogg**:—"I bow to your ruling, Sir, I was only trying to answer the question which was put by the Hon'ble Mover. I therefore have nothing more to say except

that my point was that the recent discussion of this subject was one of the reasons of our misgivings."

## THE INDIAN INCOME-TAX BILL.

*Extract from the Proceedings of the Indian Legislative Council held at Delhi, on Wednesday, 6th February* 1918.

**The Hon'ble Mr. Malcolm N. Hogg**:—"My Lord, I am glad to learn from the Hon'ble the Finance Member that it is not the intention of the Government to introduce any change in the principle as to the year in respect of which the tax is levied. The present system is that the tax collected in, let us say, 1918-19 is a tax on the current income for that year which is primarily assessed for purposes of convenience, upon the ascertained income of the previous year. If I understand the Hon'ble Member rightly, it is the intention of Government that that principle should be maintained and continued.

"But while I am glad to learn of the innocence of the Hon'ble Member's intentions, I must confess that they appear to me to be wrapped in obscurity in the present Bill. I am quite unable to see how section 14 of the present Bill, read in conjunction with the definition of 'the year of assessment' in section 2, can in the absence of any provision similar to section 33 of the present Act, mean anything else than that the tax collected in the year 1918-19 is a tax upon the income of the previous year. However, as I shall have an opportunity, I hope, of debating this point with the Hon'ble Member in the Select Committee, I need not say anything more about it here.

"There is one other point to which I should like to refer. The Hon'ble Member, in his opening remarks, justified the omission of any provision similar to section 33 of the existing Act from this

Bill on the ground that it operated entirely in favour of the assessee.' The Hon'ble Member complained that the assessee only called attention to the incorrectness of an assessment if his income proved to be less than the income of the previous year upon which the assessment was made. I really do not see why the Hon'ble Member should expect the shorn lamb to return to the shearer and point out that there is a little wool left on his back. Just as it is for the assessee to point out if his income proves to be less, so I should have thought it was for Government to call attention to the matter if the assessment should have been greater. I quite agree that in section 33 of the present Bill there does not appear to be any provision for enhancement of assessment but only for reduction of assessment. Personally I think it would be quite equitable that there should be provision for enhancement as well as for reduction, and I think this Bill should contain a provision for both enhancement and reduction of assessment in the event of the actual income of the current year proving to be greater or less than the income of the previous year upon which the assessment is made."

---

## THE INDIAN INCOME-TAX BILL.

---

*Extract from the Proceedings of the Indian Legislative Council held at Delhi, on Thursday, 14th March 1918.*

---

**The Hon'ble Mr. M. N. Hogg**:—"My Lord, like the Hon'ble Mr. Sastri, I have endeavoured to approach this question with an open mind and from an impartial standpoint, and I have arrived at very much the same conclusions as he has told us he arrived at this morning. I had intended to put a few points on this question before the Council for consideration, but most of them have already been placed with great clearness by the Hon'ble Mr. Sastri and the Hon'ble Mr. Jinnah, and I therefore do not wish to repeat them. I will content myself with associating myself with the remarks which have fallen from both those Hon'ble Members.

But there is just one point which I should like to refer to in the remarks of the last speaker (Mr. Shafi). He has pleaded for the middle-class agriculturist and land-owner. I do not know exactly what size of income he had in mind; but I just worked out what difference this new clause would make to a man who had an income of Rs. 5,000 a year from land and Rs. 2,500 from other sources. The new clause would make a difference of Rs. 10. Well, Rs. 10 is something undoubtedly—I do not suppose he would necessarily like paying it—but is it such a hardship, that it is going to have all the dire consequences with which the Hon'ble Mr. Shafi threatens us? With these few words I desire to support the clause as it stands."

# FINANCIAL STATISTICS.

| NOTE ISSUE. | Rs. | RESERVE. | Rs. |
|---|---|---|---|
| Total Amount of Notes in circulation on the 31st December 1917 ... ... ... ... | 1,08,30,56,667 | Gold Coin and Bullion in India ... ... | 26,72,42,793 |
| | | " " " " " England ... ... | 67,50,000 |
| | | Silver Coin in India ... ... ... ... | 18,40,81,474 |
| | | " Bullion under Coinage in India ... | 78,38,438 |
| | | Gold Coin and Bullion in transit between India, England and His Majesty's Dominions ... ... ... ... | 37,19,009 |
| | | Securities held in India (Purchase Price) ... | *(a) 9,99,99,946 |
| | | " " " England (Purchase Price)... | (b & c) 51,48,00,007 |
| | | | 1,08,44,31,667 |
| | | *Deduct*—Amount due on T. Ts. drawn by one Circle on another ... ... ... ... | 13,75,000 |
| Total Rs ... | 1,08,30,56,667 | Total Rs. ... | 1,08,30,56,667 |

(*a*) Nominal Value Rs. 10,20,81,600. (*b*) Nominal Value Rs. 53,03,61,571.
(*c*) Includes Treasury Bills purchased at a cost of Rs. 42 crores.

| BALANCE OF THE GOLD STANDARD RESERVE on the 31st December 1917 in India and in England amounted to ... ... ... ... | £ 33,765,678 | | £ |
|---|---|---|---|
| | | Cash placed by the Secretary of State for India in Council at short notice ... ... | 6,000,075 |
| | | British and Colonial Government Securities (value as on 30th September 1917) ... ... | 18,833,135 |
| | | British Government Securities since purchased ... ... ... ... ... ... | 8,932,468 |
| Total £ ... | 33,765,678 | Total £ ... | 33,765,678 |

| COUNCIL BILLS. | £ | | £ |
|---|---|---|---|
| Amount of Revised Estimate to be remitted to the Secretary of State during 1917-18. | 35,336,600 | Remitted from 1st April 1917 to 23rd March 1918—By Council Bills ... ... ... | * 34,179,709 |
| | | *Add*—Amount not remitted ... ... .. | 1,156,891 |
| Total £ ... | 35,336,600 | Total £ ... | 35,336,600 |

* Of this sum £ 8,658,542/£ 1,837,000 has been taken to the account of the Currency Gold Standard Reserve.

| | |
|---|---|
| BALANCE IN THE RESERVE TREASURIES of the Government of India on the 29th December 1917 ... ... .. ... | Rs. 3,54,37,126 |

| | |
|---|---|
| BALANCE HELD IN CASH IN THE CIVIL TREASURIES of the Government of India and at the credit of Government in the Presidency Banks and their Branches on the 31st December 1913 .. | Rs. 18,17,87,000 |
| " " " " " " " 1914 ... | " 14,50,50,000 |
| " " " " " " " 1915 ... | " 13,02,05,000 |
| " " " " " " " 1916 ... | " 14,59,72,000 |
| " " " " " " " 1917 ... | " 16,81,19,000 |

| | | | |
|---|---|---|---|
| COINAGE OF SILVER IN INDIA—(Bombay and Calcutta Mints). | Official year, 1914-15. | Official year, 1915-16. | Official year, 1916-17 |
| Whole Rupees and Small Coins ... ... ... ... Rs. | 2,17,95,336 | Rs. 1,62,02,199 | Rs. 30,77,07,326 |

| | |
|---|---|
| NET PROFIT ON COINAGE for the year ending 31st December 1917 * ... ... ... ... ... ... ... ... | Rs. ..... |

| | |
|---|---|
| | Rs. |
| AMOUNT OF GOVERNMENT PROMISSORY NOTES standing on the London Registers at the end of March 1913... ... ... | 11,20,29,433 |
| " " " " " " " " " " 1914... ... ... | 10,06,85,966 |
| " " " " " " " " " " 1915... ... ... | 9,73,69,850 |
| " " " " " " " " " " 1916 .. ... ... | 8,82,51,650 |
| " " " " " " " " " " 1917... ... ... | 8,30,41,600 |
| " " " " " " " " " " 1918 .. ... ... | 7,47,56,800 * |

* Figures not yet available.

# COTTON.

## Receipts at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted). [*Years ending 30th June.*

| Years ending 30th June. | Receipts. | Exports to | | | Mill Consumption. | Total. | Years ending 30th June. | Receipts. | Exports to | | | Mill Consumption. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Europe. | Elsewhere. | Total. | | | | | Europe. | Elsewhere. | Total. | | |
| 1864 ... | ... | 867 | 3 | 870 | American War. In '63 & '64 Bom bay imported cotton from China. | | 1888 ... | 1,472 | 893 | 58 | 951 | 500 | 1,451 |
| 1865 ... | ... | 1,065 | 1 | 1,066 | | | 1889 ... | 1,851 | 1,286 | 46 | 1,332 | 565 | 1,897 |
| 1866 ... | ... | 1,187 | 14 | 1,201 | 42 | 1,243 | 1890 ... | 2,235 | 1,488 | 71 | 1,559 | 636 | 2,195 |
| 1867 ... | ... | 1,277 | 5 | 1,282 | 46 | 1,328 | 1891 ... | 2,020 | 1,070 | 107 | 1,177 | 762 | 1,939 |
| 1868 ... | ... | 1,030 | 48 | 1,078 | 47 | 1,125 | 1892 ... | 1,770 | 905 | 202 | 1,107 | 728 | 1,835 |
| 1869 ... | ... | 1,225 | 56 | 1,281 | 48 | 1,329 | 1893 ... | 1,738 | 816 | 169 | 985 | 724 | 1,709 |
| 1870 ... | ... | 1,115 | 50 | 1,165 | 49 | 1,214 | 1894 ... | 1,769 | 908 | 159 | 1,067 | 731 | 1,798 |
| 1871 ... | ... | 967 | 39 | 1,006 | 50 | 1,056 | 1895 ... | 1,540 | 525 | 143 | 668 | 815 | 1,483 |
| 1872 ... | 1,085 | 1,002 | 48 | 1,050 | 52 | 1,102 | 1897 .. | 1,619 | 663 | 405 | 1,068 | 703 | 1,771 |
| 1873 ... | 1,151 | 1,079 | 34 | 1,113 | 53 | 1,166 | 1898 ... | 1,730 | 424 | 409 | 833 | 817 | 1,650 |
| 1874 ... | 978 | 917 | 34 | 951 | 67 | 1,018 | 1899 ... | 2,033 | 578 | 520 | 1,098 | 951 | 2,049 |
| 1875 ... | 1,311 | 1,192 | 25 | 1,217 | 83 | 1,300 | 1900 ... | 988 | 117 | 444 | 561 | 745 | 1,306 |
| 1876 ... | 1,345 | 1,285 | 20 | 1,305 | 135 | 1,440 | 1901 ... | 1,896 | 620 | 340 | 960 | 696 | 1,656 |
| 1877 ... | 1,073 | 980 | 35 | 1,015 | 147 | 1,162 | 1902 ... | 2,142 | 525 | 732 | 1,257 | 987 | 2,244 |
| 1878 ... | 1,141 | 920 | 38 | 958 | 161 | 1,119 | 1903 ... | 2,454 | 921 | 349 | 1,270 | 986 | 2,256 |
| 1879 ... | 961 | 800 | 46 | 846 | 204 | 1,050 | 1904 ... | 2,151 | 1,636 | 423 | 1,459 | 973 | 2,432 |
| 1880 ... | 832 | 652 | 64 | 716 | 181 | 897 | 1905 .. | 2,609 | 384 | 664 | 1,048 | 1,072 | 2,120 |
| 1881 ... | 1,171 | 874 | 34 | 908 | 220 | 1,128 | 1906 ... | 2,663 | 1,017 | 477 | 1,494 | 1,141 | 2,635 |
| 1882 ... | 1,832 | 1,521 | 87 | 1,608 | 277 | 1,885 | 1907 ... | 2,919 | 1,169 | 747 | 1,916 | 1,115 | 3,031 |
| 1883 ... | 1,770 | 1,335 | 95 | 1,430 | 313 | 1,743 | 1908 ... | 2,123 | 731 | 454 | 1,185 | 1,079 | 2,264 |
| 1884 .. | 1,759 | 1,295 | 100 | 1,395 | 348 | 1,743 | 1909 ... | 2,166 | 643 | 723 | 1,366 | 1,099 | 2,465 |
| 1885 ... | 1,139 | 791 | 70 | 861 | 392 | 1,253 | 1910 ... | 3,152 | 1,054 | 968 | 2,022 | 984 | 3,006 |
| 1886 ... | 1,480 | 1,009 | 61 | 1,070 | 391 | 1,461 | 1911 ... | 2,467 | 1,014 | 668 | 1,682 | 953 | 2,635 |
| 1887 ... | 1,703 | 1,147 | 40 | 1,187 | 454 | 1,641 | 1912 ... | 2,540 | 383 | 923 | 1,306 | 1,078 | 2,384 |

## RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted). [*Years ending 31st August.*

| Years ending 31st August. | Receipts. | | Total Receipts. | Exports. | | | Total Exports. | Mill Consumption. | Total. |
|---|---|---|---|---|---|---|---|---|---|
| | India. | Foreign Countries | | Europe. | China and Japan. | Elsewhere. | | | |
| 1913 | 2,733 | 46 | 2,779 | 534 | 1,023 | 30 | 1,587 | *1,072 | 2,659 |
| 1914 | 3,733 | 6 | 3,739 | 1,301 | 1,315 | 24 | 2,570 | 1,078 | 3,648 |
| 1915 | 2,683 | 5 | 2,688 | 405 | 1,441 | 15 | 1,861 | 1,026 | 2,887 |
| 1916 | 3,133 | 6 | 3,139 | 294 | 1,691 | 8 | 1,993 | 1,096 | 3,089 |
| 1917 | 3,103 | 17 | 3,120 | Figures not available. | | | | 1,135 | ..... |

*N.B.*—As noted in the Chamber's Report for 1913, the figures shown above represent the volume of trade in cotton from 1st September to 31st August, instead of for the year ending 30th June as was previously the case. *Year ending 30th June.

*STATEMENT showing the Annual Value of the Import Trade of India, and the Total Miles of Railway opened.*

| Calendar Year. | Total Miles of Railway opened. | Official Year. | Merchandise. | Treasure. | Merchandise and Treasure |
|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. |
| 1869 ... | 4255 | 1868-69 ... | 35,99,91,427 | 15,15,59,540 | 51,14,60,960 |
| 1870 ... | 4771 | 1869-70 ... | 32,92,75,200 | 13,96,48,072 | 46,88,23,272 |
| 1871 ... | 5074 | 1870-71 ... | 33,41,39,060 | 5,44,48,251 | 38,85,87,291 |
| 1872 ... | 5369 | 1871-72 ... | 31,08,37,470 | 11,57,38,130 | 42,65,75,599 |
| 1873 ... | 5697 | 1872-73 ... | 31,26,05,610 | 4,55,65,850 | 35,81,71,460 |
| 1874 ... | 6226 | 1873-74 ... | 32,59,58,730 | 5,79,25,336 | 38,38,84,066 |
| 1875 ... | 6543 | 1874-75 ... | 36,22,21,130 | 8,14,10,466 | 44,36,31,596 |
| 1876 ... | 6862 | 1875-76 ... | 38,88,73,403 | 5,30,07,224 | 44,18,80,627 |
| 1877 ... | 7322 | 1876-77 ... | 37,44,06,308 | 11,43,61,197 | 48,87,67,505 |
| 1878 ... | 8223 | 1877-78 ... | 41,46,41,851 | 17,35,54,596 | 58,81,96,447 |
| 1879 ... | 8498 | 1878-79 ... | 37,80,09,835 | 7,05,67,486 | 44,85,77,321 |
| 1880 ... | 9166 | 1879-80 ... | 41,17,25,671 | 11,65,48,948 | 52,82,74,619 |
| 1881 ... | 9894 | 1880-81 ... | 53,08,68,074 | 8,99,72,139 | 62,08,40,213 |
| 1882 ... | 10153 | 1881-82 ... | 49,11,28,734 | 11,32,27,804 | 60,43,56,538 |
| 1883 ... | 10462 | 1882-83 ... | 52,09,86,720 | 13,45,33,642 | 65,55,20,362 |
| 1884 ... | 11635 | 1883-84 ... | 55,29,89,907 | 12,87,79,633 | 68,17,69,540 |
| 1885 ... | 12287 | 1884-85 ... | 55,70,16,804 | 13,88,81,918 | 69,58,98,722 |
| 1886 ... | 12896 | 1885-86 ... | 55,65,19,552 | 15,46,70,808 | 71,11,90,360 |
| 1887 ... | 14109 | 1886-87 ... | 61,81,19,608 | 11,04,83,224 | 72,86,02,832 |
| 1888 ... | 14582 | 1887-88 ... | 65,00,45,881 | 13,81,25,456 | 78,81,71,337 |
| 1889 ... | 15893 | 1888-89 ... | 69,43,77,531 | 13,84,49,249 | 83,28,26,780 |
| 1890 ... | 16407 | 1889-90 ... | 69,19,93,762 | 17,45,45,037 | 86,65,38,799 |
| 1891 ... | 17314 | 1890-91 ... | 71,97,57,754 | 21,93,44,876 | 93,91,02,630 |
| 1892 ... | 17894 | 1891-92 ... | 69,42,75,659 | 14,72,26,621 | 84,15,02,280 |
| 1893 ... | 18510 | 1892-93 ... | 66,27,86,222 | 17,00,98,101 | 83,28,84,323 |
| 1894 ... | 18906 | 1893-94 ... | 77,02,60,944 | 18,46,12,564 | 95,48,73,508 |
| 1895 ... | 19555 | 1894-95 ... | 73,51,65,042 | 9,58,12,084 | 83,09,77,126 |
| 1896 ... | 20262 | 1895-96 ... | 72,93,61,344 | 13,36,79,854 | 86,30,41,198 |
| 1897 ... | 21128 | 1896-97 ... | 76,21,58,352 | 13,08,45,635 | 89,30,03,987 |
| 1898 ... | 22048 | 1897-98 ... | 73,63,43,159 | 20,53,06,170 | 94,16,49,329 |
| 1899 ... | 23528 | 1898-99 ... | 72,11,07,161 | 17,89,56,127 | 90,00,63,288 |
| 1900 ... | 24760 | 1899-1900... | 75,30,44,785 | 20,97,36,851 | 96,27,81,636 |
| 1901 ... | 25373 | 1900-1901... | 80,89,40,873 | 24,57,61,818 | 1,05,47,02,691 |
| 1902 ... | 25931 | 1901-1902... | 88,74,24,199 | 20,87,13,352 | 1,09,61,37,551 |
| 1903 ... | 26956 | 1902-1903... | 85,86,60,829 | 25,31,83,178 | 1,11,18,44,007 |
| 1904 ... | 27565 | 1903-1904... | 92,59,32,723 | 38,52,61,072 | 1,31,11,93,795 |
| 1905 ... | 28295 | 1904-1905... | 1,04,41,27,454 | 39,50,81,750 | 1,43,92,09,204 |
| 1906 ... | 29097 | 1905-1906.. | 1,12,07,09,832 | 31,65,14,428 | 1,43,72,24,260 |
| 1907 ... | 30010 | 1906-1907.. | 1,17,24,15,294 | 44,57,98,114 | 1,61,82,13,408 |
| 1908 ... | 30576 | 1907-1908... | 1,36,53,80,464 | 42,28,44,977 | 1,78,82,25,441 |
| 1909 ... | 31490 | 1908-1909... | 1,28,77,81,788 | 22,74,41,677 | 1,51,52,23,465 |
| 1910 ... | 32099 | 1909-1910.. | 1,22,64,97,224 | 37,52,54,734 | 1,60,17,51,958 |
| 1911 ... | 32839 | 1910-1911.. | 1,38,70,57,458 | 39,77,35,730 | 1,78,47,93,188 |
| 1912 ... | 33484 | 1911-1912.. | 1,44,05,54,383 | 53,47,08,480 | 1,97,52,62,863 |
| 1913 ... | 34656 | 1912-1913.. | 1,66,62,96,807 | 61,83,17,536 | 2,28,46,14,343 |
| *1913-14 | 34656 | 1913-1914.. | 1,91,30,79,586 | 43,43,96,503 | 2,34,74,76,089 |
| *1914-15. | 35285 | 1914-1915.. | 1,44,93,07,207 | 21,80,83,236 | 1,66,73,90,443 |
| *1915-16. | 35333 | 1915-1916.. | 1,38,16,93,052 | 11,94,62,390 | 1,50,11,55,422 |
| *1916-17. | 36286 | 1916-1917.. | 1,60,26,24,428 | 37,71,08,121 | 1,97,97,32,559 |

* Official year ending 31st March.

*STATEMENT showing the Annual Value of the Export Trade of India, and the Total Miles of Railway opened.*

| Calendar Year. | Total Miles of Railway opened. | Official Year. | Merchandise. | Treasure. | Merchandise and Treasure. |
|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. |
| 1869 ... | 4255 | 1868-69 ... | 53,06,21,647 | 1,39,55,800 | 54,45,77,447 |
| 1870 ... | 4771 | 1869-70 ... | 52,47,13,756 | 1,04,23,528 | 53,51,37,284 |
| 1871 ... | 5074 | 1870-71 ... | 55,33,18,252 | 2,22,07,646 | 57,55,25,898 |
| 1872 ... | 5369 | 1871-72 ... | 63,18,58,474 | 1,47,60,935 | 64,66,19,409 |
| 1873 ... | 5697 | 1872-73 ... | 55,28,62,953 | 1,29,80,790 | 56,53,43,743 |
| 1874 ... | 6286 | 1873-74 ... | 54,96,07,365 | 1,91,40,711 | 56,87,48,076 |
| 1875 ... | 6543 | 1874-75 ... | 56,35,92,404 | 1,62,53,091 | 57,98,45,495 |
| 1876 ... | 6862 | 1875-76 ... | 58,09,14,946 | 2,20,02,363 | 60,29,17,309 |
| 1877 ... | 7322 | 1876-77 ... | 61,01,38,912 | 4,02,98,978 | 65,04,37,890 |
| 1878 ... | 8223 | 1877-78 ... | 65,22,23,282 | 2,21,09,956 | 67,43,33,238 |
| 1879 ... | 8498 | 1878-79 ... | 60,93,68,769 | 3,98,22,283 | 64,91,91,052 |
| 1880 ... | 9166 | 1879-80 ... | 67,21,07,406 | 2,03,51,479 | 69,24,58,885 |
| 1881 ... | 9894 | 1880-81 ... | 74,54,09,102 | 1,44,04,408 | 75,98,13,480 |
| 1882 ... | 10153 | 1881-82 ... | 81,96,64,102 | 1,09,97,468 | 83,06,61,570 |
| 1883 ... | 10462 | 1882-83 ... | 83,48,49,372 | 1,04,18,488 | 84,52,67,860 |
| 1884 ... | 11635 | 1883-84 ... | 88,07,64,315 | 1,00,84,937 | 89,08,49,252 |
| 1885 ... | 12287 | 1884-85 ... | 83,17,01,507 | 1,96,89,796 | 85,13,91,303 |
| 1886 ... | 12896 | 1885-86 ... | 83,86,11,693 | 1,10,82,310 | 84,96,94,003 |
| 1887 ... | 14109 | 1886-87 ... | 88,48,10,854 | 1,72,04,261 | 90,20,14,615 |
| 1888 ... | 14582 | 1887-88 ... | 90,54,36,458 | 1,60,46,242 | 92,14,82,700 |
| 1889 ... | 15893 | 1888-89 ... | 97,06,02,386 | 1,78,43,819 | 98,84,46,205 |
| 1890 ... | 16407 | 1889-90 ... | 1,03,44,87,052 | 1,90,63,218 | 1,05,35,50,270 |
| 1891 ... | 17314 | 1890-91 ... | 1,00,21,50,575 | 2,12,31,785 | 1,02,33,82,360 |
| 1892 ... | 17894 | 1891-92 ... | 1,08,17,79,873 | 3,28,66,858 | 1,11,46,46,731 |
| 1893 ... | 18510 | 1892-93 ... | 1,06,57,46,716 | 6,95,89,237 | 1,13,53,35,952 |
| 1894 ... | 18906 | 1893-94 ... | 1,06,51,48,540 | 4,10,01,921 | 1,10,61,50,461 |
| 1895 ... | 19555 | 1894-95 ... | 1,08,92,91,101 | 8,22,60,717 | 1,17,15,51,818 |
| 1896 ... | 20262 | 1895-96 ... | 1,14,34,59,341 | 4,25,98,105 | 1,18,60,57,446 |
| 1897 ... | 21123 | 1896-97 ... | 1,03,98,36,184 | 4,93,74,955 | 1,08,92,11,139 |
| 1898 ... | 22048 | 1897-98 ... | 97,63,51,862 | 7,14,86,470 | 1,04,78,38,272 |
| 1899 ... | 23528 | 1898-99 ... | 1,12,80,11,811 | 7,41,14,207 | 1,20,21,26,018 |
| 1900 ... | 24760 | 1899-1900... | 1,09,11,36,448 | 7,95,63,876 | 1,17,07,00,324 |
| 1901 ... | 25373 | 1900-1901... | 1,07,76,14,143 | 14,22,73,646 | 1,21,99,17,789 |
| 1902 ... | 25931 | 1901-1902... | 1,24,52,48,571 | 11,47,08,603 | 1,35,99,57,174 |
| 1903 ... | 26956 | 1902-1903... | 1,29,40,79,837 | 9,65,76,570 | 1,39,06,55,707 |
| 1904 ... | 27565 | 1903-1904... | 1,53,51,71,599 | 15,04,38,811 | 1,68,56,10,410 |
| 1905 ... | 28295 | 1904-1905.. | 1,57,70,83,029 | 16,42,88,167 | 1,74,13,71,196 |
| 1906 ... | 29097 | 1905-1906.. | 1,61,85,53,960 | 15,47,00,054 | 1,77,32,54,014 |
| 1907 ... | 30010 | 1906-1907.. | 1,76,66,94,270 | 5,71,82,526 | 1,82,38,76,796 |
| 1908 ... | 30576 | 1907-1908.. | 1,77,37,29,392 | 5,44,85,001 | 1,82,82,14,393 |
| 1909 ... | 31490 | 1908-1909.. | 1,53,14,31,953 | 6,32,02,465 | 1,59,46,34,418 |
| 1910 ... | 32099 | 1909-1910.. | 1,87,83,04,410 | 6,39,90,463 | 1,94,22,94,813 |
| 1911 ... | 32839 | 1910-1911.. | 2,10,15,16,030 | 7,12,69,254 | 2,17,27,85,284 |
| 1912 ... | 33484 | 1911-1912.. | 2,27,98,82,325 | 10,37,39,063 | 2,38,36,21,388 |
| 1913 ... | 34656 | 1912-1913.. | 2,46,21,83,342 | 10,63,17,656 | 2,56,85,00,998 |
| *1913-14. | 34656 | 1913-1914.. | 2,49,00,74,896 | 7,08,28,850 | 2,56,09,03,746 |
| *1914-15. | 35285 | 1914-1915.. | 1,82,17,60,256 | 5,28,94,370 | 1,87,46,54,626 |
| *1915-16. | 35838 | 1915-1916.. | 1,99,48,03,975 | 8,22,57,819 | 2,07,70,61,794 |
| *1916-17. | 36286 | 1916-1917.. | 2,43,04,24,894 | 6,29,72,057 | 2,49,33,96,451 |

* Official year ending 31st March.

# FOREIGN TRADE OF BRITISH INDIA.

*Summary of Imports and Exports in the Official Years 1911-1912 to 1916-1917.*

| | 1911-1912. | 1912-1913. | 1913-1914. | 1914-1915. | 1915-1916. | 1916-1917. |
|---|---|---|---|---|---|---|
| IMPORTS— | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Merchandise, Private. | | | | | | |
| Bengal ... ... ... ... ... | 52,63,38,705 | 62,19,65,181 | 72,08,09,328 | 57,16,38,550 | 52,92,92,142 | 56,56,87,814 |
| Bombay ... ... ... ... ... | 49,35,16,427 | 56,77,81,049 | 62,53,38,780 | 46,10,18,379 | 44,24,21,927 | 55,34,74,795 |
| Sind ... ... ... ... ... | 13,22,46,699 | 15,11,43,703 | 16,37,71,741 | 11,59,30,514 | 12,51,67,050 | 13,02,01,560 |
| Madras ... ... ... ... ... | 11,69,22,117 | 13,03,86,786 | 16,35,46,288 | 12,52,30,108 | 11,53,20,38: | 12,85,58,826 |
| British Burmah ... ... ... | 11,68,39,885 | 13,87,10,322 | 16,00,13,192 | 10,54,72,110 | 10,76,60,942 | 11,85,64,491 |
| Total ... | 1,38,57,48,833 | 1,60,99,87,041 | 1,89,34,79,324 | 1,37,92,89,661 | 1,31,98,62,443 | 1,49,64,87,486 |
| Ditto Government Stores ... ... | 5,48,05,550 | 5,63,09,766 | 8,06,00,262 | 7,00,17,546 | 6,18,30,589 | 10,61,86,952 |
| Total Merchandise ... | 1,44,05,54,383 | 1,66,62,96,807 | 1,91,30,79,586 | 1,44,93,07,207 | 1,38,16,93,032 | 1,60,26,24,438 |
| Treasure, Private. | | | | | | |
| *Bengal* ... ... ... ... ... | 8,42,63,020 | 8,67,43,127 | 3,82,63,578 | 2,82,16,387 | 3,00,45,737 | 1,68,39,426 |
| Bombay ... ... ... ... ... | 43,02,27,299 | 46,38,26,481 | 31,67,05,077 | 18,35,31,137 | 8,67,21,049 | 12,42,07,953 |
| Sind ... ... ... ... ... | 99,00,503 | 26,58,941 | 16,10,641 | 25,56,538 | 12,84,680 | 2,12,337 |
| Madras ... ... ... ... ... | 42,31,221 | 21,53,131 | 18,21,956 | 18,87,933 | 2,87,236 | 1,99,583 |
| British Burmah ... ... ... | 55,78,890 | 65,98,363 | 78,03,204 | 15,11,972 | 2,13,481 | 80,222 |
| Total ... | 53,42,20,933 | 51,19,80,042 | 36,62,04,456 | 21,77,03,767 | 11,85,52,079 | 14,15,40,021 |
| Ditto Government ... ... ... | 4,87,547 | 10,63,37,494 | 6,81,92,047 | 3,79,469 | 9,10,317 | 23,55,68,100 |
| Total Treasure ... | 53,47,08,480 | 61,83,17,536 | 43,43,96,503 | 21,80,83,236 | 11,94,62,396 | 37,71,08,121 |
| Grand Total of Imports ... | 1,97,52,62,863 | 2,28,46,14,343 | 2,34,74,76,089 | 1,66,73,90,443 | 1,50,11,55,428 | 1,97,97,32,559 |

EXPORTS—

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Merchandise, Private.** | | | | | | | |
| (Foreign Goods) | | | | | | | |
| Bengal, Bihar and Orissa ... ... ... | 1,27,22,829 | 32,23,108 | 33,40,626 | 53,94,463 | 31,73,629 | 46,28,895 | |
| Bombay ... ... ... ... ... ... | 3,57,13,134 | 3,33,95,691 | 3,38,34,578 | 3,28,75,944 | 3,05,89,609 | 5,51,62,013 | |
| Sind ... ... ... ... ... ... | 90,75,810 | 80,17,720 | 65,68,766 | 1,07,36,839 | 1,30,61,180 | 1,47,55,279 | |
| Madras ... ... ... ... ... ... | 21,55,257 | 19,37,275 | 20,61,455 | 15,14,466 | 21,58,526 | 21,68,676 | |
| British Burmah ... ... ... ... | 6,04,483 | 8,26,875 | 9,77,881 | 5,45,222 | 4,77,392 | 6,16,662 | |
| Total ... | 6,02,71,513 | 4,74,00,669 | 4,67,73,306 | 4,10,66,924 | 4,84,59,336 | 7,73,31,525 | |
| **Indian Produce and Manufactures.** | | | | | | | |
| Bengal, Bihar and Orissa ... ... ... | 90,27,16,146 | 1,00,14,87,214 | 1,02,71,58,286 | 73,98,21,457 | 91,10,72,529 | 96,05,69,661 | |
| Bombay ... ... ... ... ... | 59,51,96,194 | 55,78,33,511 | 66,09,31,215 | 46,82,69,460 | 44,33,76,022 | 67,56,73,508 | |
| Sind ... ... ... ... ... ... | 23,79,81,276 | 32,91,93,200 | 25,87,94,082 | 19,00,67,726 | 17,51,52,630 | 22,56,67,061 | |
| Madras ... ... ... ... ... ... | 22,88,51,438 | 24,74,94,299 | 25,70,31,313 | 21,46,04,567 | 24,36,68,590 | 27,48,21,397 | |
| British Burmah ... ... ... ... | 25,34,25,136 | 28,64,50,829 | 23,81,00,071 | 16,20,86,539 | 14,90,73,088 | 19,47,57,168 | |
| Total ... | 2,21,81,70,190 | 2,41,24,89,353 | 2,44,20,14,967 | 1,77,48,49,749 | (a) 1,92,53,42,889 | (b) 2,38,14,38,798 | |

(*a*) Includes Rs. 6,89,89,547 being the value of wheat exported on Government Account (Bengal, Rs. 43,07,180; Bombay, Rs. 55,19,908; and Sind, Rs. 5,91,62,459).

(*b*) Includes Rs. 2,34,12,570 being the value of Wheat (Bengal Rs. 6,20, 470; Bombay Rs. 11,39,137; Sind Rs. 2,16,52,963) and also Rs. 1,91,16,488 being the value of Tanned Cow Hides, exported on Government Account.

# FOREIGN TRADE OF BRITISH INDIA.

*Summary of Imports and Exports in the Official Years* 1911-12 *to* 1916-17—(contd.)

| — | 1911-1912. | 1912-1913. | 1913-1914. | 1914-1915. | 1915-1916. | 1916-1917. |
|---|---|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Total Fgn. and Indian Merchandise exported. | | | | | | |
| Bengal, Bihar and Orissa ... ... ... | 91,54,38,975 | 1,00,47,10,522 | 1,03,04,98,912 | 74,52,15,920 | 91,62,45,158 | 96,51,98,559 |
| Bombay ... ... ... ... ... ... | 63,09,09,328 | 59,12,39,502 | 69,47,55,793 | 49,11,45,404 | 47,39,65,631 | 73,08,35,521 |
| Sind ... ... ... ... ... ... | 24,70,57,086 | 32,32,10,920 | 26,53,62,848 | 20,08,01,555 | 13,32,13,810 | 24,04,22,340 |
| Madras ... ... ... ... ... ... | 23,10,06,695 | 24,94,31,574 | 25,90,92,768 | 21,61,19,033 | 24,58,27,116 | 27,69,90,073 |
| British Burmah ... ... ... ... | 25,40,29,619 | 28,73,07,704 | 23,90,77,952 | 16,26,31,761 | 14,95,50,480 | 19,53,73,830 |
| Total ... | 2,27,84,41,703 | 2,46,08,90,022 | 2,48,87,88,275 | 1,81,59,16,673 | 1,97,38,02,195 | 2,40,88,20,323 |
| Ditto Government Stores ... ... | 14,40,622 | 12,93,320 | 12,86,623 | 58,43,583 | (a)2,10,01,780 | (b)2,16,04,071 |
| Total Merchandise ... | 2,27,98,82,325 | 2,46,21,83,342 | 2,49,00,74,896 | 1,82,17,60,256 | 1,99,48,03,975 | 2,43,04,24,394 |
| Treasure, Private. | | | | | | |
| Bengal ... ... ... ... ... ... | 10,10,236 | 14,38,853 | 60,04,872 | 43,93,370 | 24,71,861 | 3,93,818 |
| Bombay ... ... ... ... ... ... | 9,46,49,803 | 6,48,50,586 | 4,99,05,958 | 2,05,19,172 | 6,66,81,461 | 3,45,56,280 |
| Sind ... ... ... ... ... ... | 33,94,154 | 4,92,473 | 11,50,515 | 3,82,836 | 16,17,052 | 42,01,072 |
| Madras ... ... ... ... ... ... | 42,82,020 | 36,42,560 | 97,44,724 | 67,56,757 | 34,56,152 | 89,98,165 |
| British Burmah ... ... ... ... | 2,79,980 | 33,475 | 37,14,785 | 9,81,110 | 81,793 | 67,243 |
| Total ... | 10,36,16,193 | 7,04,57,897 | 7,05,20,854 | 3,30,33,245 | 7,42,58,319 | 4,82,16,578 |
| Ditto Government ... ... ... ... | 1,22,870 | 3,58,59,759 | 3,07,996 | 1,98,61,125 | 79,99,500 | 1,47,55,479 |
| Total Treasure ... | 10,37,39,063 | 10,63,17,656 | 7,08,28,850 | 5,28,94,370 | 8,22,57,819 | 6,29,72,057 |
| Grand Total of Exports ... | 2,38,36,21,388 | 2,56,85,00,998 | 2,56,09,03,746 | 1,87,46,54,626 | 2,07,70,61,794 | 2,49,33,96,451 |

(*a*) Excludes the value of Wheat exported on Government Account.
(*b*) Excludes the value of Wheat and Tanned Cow Hides exported on Government Account.

*STATEMENT showing the Exports from Bombay by Sea of Indian Manufactured Piece-Goods and Yarns since 1891.*

| Years ending 31st Dec. | Grey and White Piece-Goods. | | | Coloured Piece-Goods. | | Total Piece-Goods. | | | Yarns. | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Packages. | Yards. | lbs. | Packages. | Yards. | Packages. | Yards. | lbs.* | Bales. | lbs. |
| 1891..... | 58,980 | 88,523,452 | 20,957,195 | 2,679 | 5,540,421 | 61,659 | 94,063,873 | 21,723,758 | 465,399 | 181,545,149 |
| 1892..... | 67,305 | 99,754,263 | 23,083,693 | 3,210 | 6,337,067 | 70,515 | 106,591,330 | 24,616,935 | 487,778 | 190,705,398 |
| 1893..... | 66,389 | 97,366,292 | 23,169,752 | 3,661 | 6,561,214 | 70,050 | 103,927,506 | 24,001,783 | 412,584 | 159,960,286 |
| 1894..... | 82,151 | 118,960,211 | 29,105,588 | 4,057 | 6,960,876 | 86,208 | 125,921,086 | 29,606,940 | 468,995 | 182,123,551 |
| 1895..... | 92,353 | 128,163,625 | 31,723,691 | 5,726 | 8,805,449 | 98,079 | 137,273,074 | 32,529,164 | 496,421 | 192,602,163 |
| 1896..... | 87,364 | 122,974,132 | 31,620,976 | 6,411 | 9,854,183 | 93,775 | 132,828,315 | 33,207,079 | 584,599 | 229,346,959 |
| 1897..... | 69,718 | 101,126,083 | 25,162,666 | 5,619 | 8,422,451 | 75,337 | 109,548,534 | 27,387,133 | 461,260 | 181,184,351 |
| 1898..... | 69,026 | 99,268,706 | 24,763,678 | 6,127 | 9,072,326 | 75,203 | 108,341,032 | 27,085,258 | 553,681 | 218,724,607 |
| 1899..... | 84,238 | 122,807,108 | 29,819,677 | 8,513 | 12,842,538 | 92,751 | 135,649,646 | 33,912,411 | 681,089 | 269,559,281 |
| 1900..... | 74,415 | 110,955,481 | 28,168,912 | 9,516 | 15,602,237 | 83,931 | 132,557,718 | 31,139,429 | 846,503 | 336,571,588 |
| 1901..... | 84,525 | 136,300,004 | 33,585,159 | 12,623 | 19,943,669 | 97,148 | 156,243,733 | 39,065,933 | 642,032 | 254,317,562 |
| 1902..... | 89,216 | 141,252,169 | 34,907,243 | 15,944 | 24,606,384 | 105,160 | 165,858,553 | 41,164,688 | 674,450 | 266,038,930 |
| 1903..... | 86,838 | 143,054,979 | 34,798,444 | 20,340 | 32,436,521 | 107,178 | 175,490,500 | 43,872,650 | 726,358 | 286,920,607 |
| 1904..... | 103,730 | 171,027,232 | 42,941,062 | 24,328 | 37,864,072 | 128,058 | 208,891,304 | 52,222,851 | 680,847 | 229,480,205 |
| 1905..... | 113,474 | 189,298,879 | 49,406,422 | 24,847 | 41,285,870 | 138,321 | 230,584,749 | 57,646,187 | 750,439 | 297,389,194 |
| 1906..... | 107,675 | 186,018,548 | 48,719,629 | 24,545 | 42,635,922 | 132,220 | 228,654,270 | 57,163,567 | 768,906 | 273,821,792 |
| 1907..... | 123,967 | 222,306,983 | 60,617,174 | 31,486 | 51,605,269 | 155,453 | 273,912,252 | 68,478,063 | 603,980 | 241,985,783 |
| 1908..... | 120,300 | 215,698,687 | 60,862,003 | 30,997 | 50,792,342 | 151,297 | 266,491,029 | 66,622,757 | 598,621 | 241,484,640 |
| 1909..... | 141,920 | 252,992,500 | 70,093,139 | 39,326 | 66,751,717 | 181,246 | 319,744,217 | 79,936,054 | 636,329 | 252,460,745 |
| 1910..... | 136,972 | 250,489,940 | 68,312,314 | 45,333 | 75,673,845 | 182,305 | 326,163,785 | 81,540,946 | 565,999 | 223,758,970 |
| 1911..... | 122,601 | 224,438,698 | 63,524,949 | 54,000 | 89,411,876 | 176,601 | 313,850,074 | 78,462,518 | 403,214 | 158,582,640 |
| 1912..... | 126,681 | 231,976,527 | 66,009,051 | 64,169 | 107,289,928 | 190,850 | 339,266,455 | 84,816,614 | 579,281 | 228,759,617 |
| 1913..... | 97,005 | 177,239,670 | 50,527,978 | 55,071 | 92,467,657 | 152,076 | 269,707,227 | 67,426,327 | 518,280 | 205,207,962 |
| 1914..... | 91,837 | 169,515,937 | 49,361,518 | 42,084 | 72,602,270 | 133,921 | 242,118,207 | 60,529,552 | 487,159 | 173,172,953 |
| 1915..... | 108,956 | 199,968,079 | 58,350,926 | 61,045 | 103,038,333 | 170,001 | 303,006,412 | 75,751,603 | 471,893 | 186,585,698 |
| 1916..... | 175,923 | 248,326,445 | 70,956,464 | 82,818 | 139,616,532 | 258,741 | 387,942,977 | 96,985,744 | 410,972 | 162,627,300 |
| 1917..... | ..... | ..... | ..... | ..... | Figures not available. | ..... | ..... | ..... | ..... | ..... |

* The weights have been arrived at by dividing the length in yards, by 4·23, the average weight of the Grey and Bleached Cloths exported up to 1893, in 1894 and 1895 by 4·22 and in 1896 to 1916 by 4·00 lbs.

# FOREIGN TRADE OF BRITISH INDIA.—IMPORTS.

*Quantities and Value of the Principal Articles imported in the years ending 31st December 1915, 1916 and 1917.*

| Articles. | Quantities. | | | Value. | | |
|---|---|---|---|---|---|---|
| | 1915. | 1916. | 1917. | 1915. | 1916. | 1917. |
| | | | | Rs. | Rs. | Rs. |
| Animals—Living ... ... ... ... Nos. | 11,982 | 16,364 | 11,358 | 50,80,155 | 71,01,750 | 51,32,970 |
| Apparel, including Lamettas ... ...value. | ..... | ..... | ..... | 1,28,50,500 | 1,51,63,920 | 1,41,64,880 |
| Haberdashery and Millinery ... ... ,, | ..... | ..... | ..... | 82,12,845 | 1,36,47,910 | 96,20,865 |
| Arms, Ammunition and Military Stores... ,, | ..... | ..... | ..... | 28,69,180 | 35,50,305 | 31,56,870 |
| Articles imported by Post... ... ... ,, | ..... | ..... | ..... | 1,51,82,175 | 1,68,20,295 | 3,31,02,315 |
| Brushes and Brooms ... ... ... doz. | 185,818 | 269,190 | 320,043 | 3,58,445 | 6,59,625 | 8,46,645 |
| Books and Printed Matters ... ... cwts. | 27,562 | 27,911 | 28,266 | 42,89,760 | 45,53,670 | 44,82,195 |
| Buttons of all sorts ... ... ... ... value. | ..... | ..... | ..... | *18,40,445 | 33,60,690 | 19,77,675 |
| Building and Engineering Materials ... ,, | ..... | ..... | ..... | 1,16,81,665 | 90,42,060 | 1,18,09,185 |
| Cabinetware and Furniture ... ... ,, | ..... | ..... | ..... | 13,15,530 | 15,59,385 | 13,26,720 |
| Coffee... ... ... ... ... ... cwts. | 11,343 | 5,051 | 13,763 | 4,67,820 | 2,11,425 | 5,68,995 |
| Coal, Coke and Patent Fuel ... ... tons. | 190,654 | 34,033 | 44,818 | 37,97,250 | 11,81,145 | 13,18,155 |
| Cotton—Raw ... ... ... ... cwts. | 23,037 | 33,998 | 36,318 | 5,62,635 | 20,71,290 | 28,14,225 |
| ,, Waste ... ... ... ... ,, | 2,456 | 2,740 | 624 | 56,070 | 53,520 | 18,615 |
| ,, Twist and Yarn ... ... ... lbs. | 40,265,354 | * 31,859,238 | 18,890,768 | 3,42,09,990 | 3,96,27,495 | 3,66,55,080 |
| ,, Piece-Goods ... ... ...yards.. | 2,030,675,788 | 1,994,680,202 | 1,618,289,748 | 34,50,91,305 | 43,74,68,055 | 48,76,24,890 |
| ,, Fents of all descriptions ... ,, | 24,813,351 | 43,894,073 | 32,042,784 | 34,35,990 | 80,76,510 | 89,22,390 |
| ,, Handkerchiefs and Shawls ... Nos. | 7,042,650 | 10,886,769 | 6,658,923 | 13,50,945 | 19,14,195 | 16,18,890 |
| ,, Hosiery Thread, etc. ... ... value. | ..... | ..... | ..... | 1,47,42,060 | 2,36,97,310 | 2,78,98,800 |

* Since 1st April 1915.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Corals ... ... ... ... ... ... | lbs. | 12,850 | 36,658 | 35,985 | 24,405 | 34,890 | 47,115 |
| Chemicals and Chemical preparations ... | value. | ..... | ..... | ..... | 1,35,26,955 | 1,83,56,085 | 2,47,24,905 |
| Clocks and Watches and parts thereof ... | „ | ..... | ..... | ..... | 18,94,605 | 19,06,020 | 14,08,770 |
| Candles ... ... ... ... ... | lbs. | 1,043,635 | 1,036,016 | 294,954 | 3,93,690 | 5,42,700 | 1,65,750 |
| Cycles (other than Motor Cycles) and parts thereof and Accessories... ... | value. | ..... | ..... | ..... | 19,57,700 | 20,91,615 | 20,41,620 |
| Canes and Rattons ... ... ... ... | cwts. | 51,914 | 44,180 | 53,540 | 5,05,509 | 4,11,945 | 5,12,490 |
| Carriages and Carts and parts thereof ... | value. | ..... | ..... | ..... | 8,75,535 | 10,18,485 | 6,91,290 |
| Cordage and Rope of Vegetable Fibre (excluding Jute and Cotton) ... ... | cwts. | 26,981 | 29,374 | 22,022 | 11,91,150 | 15,37,485 | 15,22,335 |
| Cutlery ... ... ... ... ... | value. | ..... | ..... | ..... | 10,87,830 | 12,77,955 | 16,49,985 |
| Drugs and Medicines (exeluding Chemicals and Narcotics) ... ... ... | „ | ..... | ..... | ..... | 1,20,90,825 | 1,46,55,240 | 1,25,16,960 |
| *Dyeing and Tanning Substances:—* | | | | | | | |
| *Alizarine and Aniline dyes* ... ... | cwts | 8,615 | 6,235 | 179,477 | 16,54,305 | 38,44,965 | 1,42,53,645 |
| Other sorts ... ... ... ... | „ | 86,769 | 121,711 | | 26,16,435 | 40,71,230 | |
| Earthenware and Porcelain ... ... | value. | ..... | ..... | ..... | | 50,70,780 | 37,31,040 |
| China Clay ... ... ... ... ... | cwts. | ..... | 423,173 | 414,902 | 42,34,680 | 20,81,335 | 19,63,515 |
| Fireworks ... ... ... ... ... | value. | ..... | ..... | ..... | 7,31,070 | 7,80,615 | 7,57,095 |
| Fish (excluding Canned Fish) ... ... | cwts. | 173,286 | 126,150 | 97,635 | 27,37,515 | 18,95,670 | 14,57,940 |
| Fruits and Vegetables (Fresh) ... ... | value. | ..... | ..... | ..... | 9,31,170 | 8,83,680 | 6,22,440 |
| „ „ „ (Dry). ... ... | cwts. | 1,312,288 | 1,085,675 | 1,277,862 | 1,21,44,255 | 1,05,52,890 | 1,12,08,345 |
| Fodder, Bran and Pollards ... ... | „ | 53,610 | 89,627 | 91,503 | 1,94,610 | 2,56,140 | 2,41,515 |
| Flax, manufactured ... ... ... | value. | ..... | ..... | ..... | 36,22,380 | 62,17,455 | 49,28,475 |
| Gums and Resins ... ... ... ... | cwts. | 102,308 | 87,350 | 96,550 | 16,65,405 | 16,93,605 | 23,43,735 |
| Glass and Glassware ... ... ... | value. | ..... | ..... | ..... | 96,06,825 | 1,42,70,775 | 1,57,31,260 |
| Grain, Pulse and Flour— | | | | | | | |
| Rice not in the husk ... ... ... | cwts | 800,886 | 246,839 | 91,340 | 58,27,680 | 17,72,685 | 6,77,415 |
| Pulse ... ... ... ... ... | „ | 213,381 | 90,705 | 11,419 | 14,16,255 | 6,20,580 | 77,100 |
| Other sorts ... ... ... ... | „ | 115,678 | 18,417 | 2,583 | 8,13,915 | 86,115 | 26,145 |
| Carried over ... | | ..... | ..... | ..... | 54,88,13,460 | 69,10,37,085 | 75,63,53,805 |

* For nine months ending 31st December 1916.

# FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

| ARTICLES. | | Quantities. | | | Value. | | |
|---|---|---|---|---|---|---|---|
| | | 1915. | 1916. | 1917. | 1915. | 1916. | 1917. |
| | | | | | Rs. | Rs. | Rs |
| Brought forward ... | | ..... | ..... | ..... | 54,88,13,460 | 69,10,37,085 | 75,69,58,895 |
| Hides and Skins, dressed and undressed— | | | | | | | |
| Hides ... ... ... ... ... ... | cwts. | 10,442 | 13,415 | 12,283 | 8,34,870 | 10,55,055 | 9,22,665 |
| Skins ... ... ... ... ... ... | ,, | 20,163 | 30,693 | 24,464 | 16,81,575 | 26,12,370 | 26,98,620 |
| Hemp—Raw ... ... ... ... ... | ,, | 29,606 | 40,148 | 53,577 | 6 39,630 | 12,07,740 | 19,78,110 |
| ,, —Manufactures (exclds. Cordage). | value. | ..... | ..... | ..... | 97,190 | 2,11,275 | 54,480 |
| Hops ... ... ... ... ... ... | cwts. | 1,263 | 2,459 | 2,998 | 1,15,500 | 2,50,815 | 3,35,385 |
| Hardware, excluding Cutlery ... ... | value. | ..... | ..... | ..... | 2,21,34,865 | 2,98,39,425 | 2,75,06,550 |
| Electroplatedware ... ... ... ... | ,, | ..... | ..... | ..... | 4,32,210 | 4,96,395 | 3,24,765 |
| Instruments, Apparatus and Appliances and parts thereof... ... ... ... | ,, | ..... | ..... | ..... | 1,21,98,150 | 1,78,05,810 | 1,63,52,265 |
| Telephones, Materials for construction and Accessories ... ... ... ... | ,, | ..... | ..... | ..... | 3,50,910 | 4,18,425 | 2,37,135 |
| Ivory, unmanufactured ... ... ... | lbs. | 199,911 | 340,364 | 322,086 | 16,08,180 | 28,19,766 | 26,47,740 |
| ,, manufactured ... ... ... ... | value. | ..... | ..... | ..... | 2,18,295 | 1,32,540 | 1,79,460 |
| Jewellery and Plate of Gold and Silver, (excluding Imitation Jewellery and Precious Stones and Pearls unset.) ... | ,, | ..... | ..... | ..... | 9,84,615 | 8,68,125 | 5,41,020 |
| Precious Stones and Pearls, unset... ... | ,, | ..... | ..... | ..... | 48,90,210 | 68,48,070 | 65,39,385 |
| Jute—Raw ... ... ... ... ... | tons. | 155 | 140 | 1,186 | 25,185 | 34,365 | 2,76,990 |
| ,, —Manufactures (including Twist and Yarn)... ... ... ... | value. | ..... | ..... | ..... | 30,03,210 | 43,93,195 | 46,27,650 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Liquors—Ale, Beer and Porter ... gallons. | 2,818,387 | 2,888,623 | 1,842,146 | 42,95,540 | 52,41,495 | 47,95,905 |
| „ Brandy, Rum, Whisky & others „ | 1,569,318 | 1,651,108 | 1,380,573 | 1,09,88,355 | 1,55,68,515 | 1,61,27,505 |
| „ Wines ... ... ... ... „ | 272,274 | 3,10,648 | 237,608 | 21,62,235 | 28,20,435 | 26,02,185 |
| „ Cider, Liqueurs, &c. ... ... „ | 22,065 | 29,625 | 25,717 | 2,35,440 | 3,27,675 | 3,45,570 |
| Leather—Unwrought ... ... ... cwts. | 2,842 | 4,333 | 1,493 | 5,93,070 | 9,35,340 | 5,11,875 |
| „ —Harness and Saddlery... ... value. | ..... | ..... | ..... | 1,51,020 | 2,25,185 | 1,88,720 |
| „ —Manufactures, Other Sorts ... „ | ..... | ..... | ..... | 9,64,620 | 16,21,440 | 11,93,115 |
| Lac ... ... ... ... ... ... cwts. | 3,038 | 15,854 | 18,162 | 86,235 | 5,38,515 | 6,44,430 |
| Belting for Machinery* ... ... ... „ | ..... | ..... | ..... | 41,99,040 | 53,79,975 | 71,78,475 |
| Boots and Shoes * ... ... ... ... pairs | 1,302,051 | 1,666,652 | 829,717 | 34,48,335 | 54,00,690 | 31,66,890 |
| Mats and Mattings ... ... ...sq. yds. | 1,481,254 | 1,432,167 | 1,649,634 | 3,66,030 | 3,80,700 | 3,33,150 |
| Metals and Ores ... ... ... ... tons. | 460,153 | 292,188 | 193,448 | 11,15,98,575 | 10,32,78,960 | 10,41,18,345 |
| Matches ... ... ... ... ... gross. | 19,676,637 | 12,055,226 | 14,975,799 | 1,48,83,330 | 1,15,28,880 | 1,90,30,620 |
| Manures ... ... ... ... ... tons. | 5,339 | 5,425 | 2,456 | 6,81,555 | 8,42 070 | 7,60,280 |
| Machinery and Millwork ... ... ... value. | ..... | ..... | ..... | 4,37,39,790 | 4,73,47,065 | 3,83,89,185 |
| Sewing and Knitting Machines and parts thereof ... ... ... ... „ | ..... | ..... | ..... | 26,25,825 | 61,75,155 | 51,65,580 |
| Typewriters, parts of and Accessories ... „ | ..... | ..... | ..... | 8,09,085 | 10,51,920 | 15,25,170 |
| Motor Cars and Motor Cycles and parts thereof ... ... ... ... ... „ | ..... | ..... | ..... | 1,15,80,485 | 2,00,72,985 | 1,19,74,890 |
| Oil Cloth and Floor Cloth ... ...sq. yds. | 10,88,601 | 1,782,704 | 769,806 | 8,33,775 | 13,48,635 | 7,08,090 |
| Oil Mineral—Kerosine oil ... gallons. | 68,173,090 | 59,867,696 | 33,018,219 | 2,94,14,070 | 2,96,65,395 | 1,90,02,105 |
| „ „ other kinds ... ... „ | 25,078,497 | 33,316,636 | 39,169,874 | 96,12,585 | 1,50,83,460 | 2,00,42,695 |
| „ all other kinds ... ... ... „ | 1,220,389 | 892,912 | 909,666 | 23,84,420 | 23,68,925 | 27,27,930 |
| Paraffin Wax ... ... ... ... cwts | 8,974 | 13,755 | 3,350 | 70,740 | 3,53,955 | 1,35,270 |
| Provisions and Oilmanstores ... ... value. | ..... | ..... | ..... | 2,08,12,545 | 2,88,00,435 | 1,78,96,785 |
| Paints and Colours ... ... ... cwts. | 263,181 | 283,328 | 242,058 | 62,52,345 | 95,97,795 | 77,65,710 |
| Painters' Materials ... ... ... value. | ..... | ..... | ..... | 13,58,910 | 19,01,445 | 16,12,095 |
| Paper and Pasteboard ... ... ... „ | ..... | ..... | ..... | 1,33,66,020 | 2,27,50,935 | 2,03,28,390 |
| Perfumery ... ... ... ... ... „ | ..... | ..... | ..... | 3,49,800 | 3,26,985 | 2,73,375 |
| Pitch Tar and Damar ... ... ... cwts. | 277,893 | 276,414 | 181,434 | 14,13,975 | 14,38,365 | 10,71,285 |
| Carried over ... | ..... | ..... | ..... | 89,72,51,125 | 1,10,25,98,730 | 1,18,11,86,585 |

* Of Leather and other Materials.

## FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*concluded*).

| ARTICLES. | | Quantities. | | | Value. | | |
|---|---|---|---|---|---|---|---|
| | | 1915. | 1916. | 1917. | 1915. | 1916. | 1917. |
| | | | | | Rs. | Rs. | Rs. |
| Brought forward ... | | ..... | ..... | ..... | 89,72,51,125 | 1,10,25,98,730 | 1,18,11,86,585 |
| Packing—Engine and Boiler of all kinds including *Asbestos* ... | ... value. | ..... | ..... | ..... | 6,19,260 | 7,25,840 | 9,34,575 |
| Paper making Materials ... ... | ... cwts. | 223,704 | 230,295 | 63,417 | 17,40,255 | 36,07,590 | 14,43,270 |
| Polishes ... ... ... ... | ... value | ..... | ..... | ..... | 9,37,470 | 15,43,860 | 15,57,150 |
| Printing and Lithographing Machinery and Materials ... ... ... ... | ,, | ..... | ..... | ..... | | | |
| Rubber, Tyres and Tubes ... ... ... | ... No. | 189,293 | 223,317 | 172,478 | 8,20,875 | 6,73,650 | 6,17,955 |
| ,, *Other Manufactures* ... | ... value. | ..... | ..... | ..... | 44,70,735 | 59,69,655 | 65,67,510 |
| *Railway Plant and Rolling Stock* ... | ,, | ..... | ..... | ..... | 31,83,690 | 48,02,550 | 37,34,835 |
| Seeds ... ... ... ... ... | ... cwts. | 124,465 | 137,032 | 638,338 | 5,49,65,055 | 2,09,28,840 | 53,06,145 |
| Salt ... ... ... ... ... | ... tons. | 519,539 | 446,069 | 341,986 | 26,50,365 | 23,49,540 | 74,36,415 |
| Shells and Cowries ... ... ... | ... cwts. | 57,988 | 47,114 | 38,655 | 1,50,98,610 | 1,89,04,425 | 2,04,01,395 |
| Ships, parts of (including Launches and Boats) ... ... ... ... | ... value. | ..... | ..... | ..... | 4,34,150 | 5,81,475 | 3,70,950 |
| Silk, raw ... ... ... ... | ... lbs. | 2,497,161 | 3,013,403 | 1,763,116 | 15,11,030 | 11,09,085 | 21,03,270 |
| ,, waste ... ... ... ... | ,, | 30,297 | 68,401 | 68,178 | 1,19,90,250 | 1,08,76,875 | 1,08,77,580 |
| ,, Piece-Goods (including goods mixed with other materials) ... | ... yards. | 28,850,538 | 25,506,462 | 20,955,410 | 33,540 | 63,615 | 94,440 |
| ,, Yarn, Noils, and Warps ... | ... lbs. | 974,701 | 726,740 | 735,412 | 2,13,88,440 | 2,42,91,270 | 2,38,53,320 |
| ,, Goods, other sorts ... ... | ...value. | ..... | ..... | ..... | 38,87,595 | 37,58,475 | 43,10,550 |
| | | | | | 2,76,240 | 5,52,840 | 4,64,565 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Smoker's Requisites (excluding Tobacco). | value. | ..... | ..... | ..... | 2,84,640 | 7,31,220 | 6,01,620 |
| Soap ... ... ... ... ... ... | cwts. | 408,279 | 372,460 | 362,869 | 87,51,000 | 98,28,240 | 1,06,37,170 |
| Stationery (excluding Paper) ... ... | value. | ..... | ..... | ..... | 50,42,340 | 78,64,776 | 65,54,255 |
| Stone and Marble ... ... ... ... | cwts. | 157,076 | 205,729 | 179,517 | 4,67,595 | 4,49,235 | 4,31,680 |
| Spices ... ... ... ... ... | lbs. | 157,940,854 | 142,170,127 | 138,898,259 | 1,94,88,825 | 1,87,16,325 | 1,86,10,140 |
| Starch and Farina ... ... ... | cwts. | 83,588 | 121,535 | 186,341 | 11,06,040 | 18,88,170 | 28,45,230 |
| Sugar, 16 Dutch Standard and above ... | ,, | 9,579,135 | 8,718,301 | 8,284,013 | 14,57,05,200 | 14,31,03,600 | 13,90,38,510 |
| Sugar 15 Dutch Standard and below ... | ,, | 159,446 | 141,275 | 3,272 | 15,30,270 | 16,09,185 | 32,070 |
| Molasses ... ... ... ... ... | ,, | 2,598,399 | 2,135,389 | 1,208,217 | 61,28,025 | 50,46,195 | 31,05,510 |
| Confectionery ... ... ... ... | ,, | 31,849 | 34,288 | 8,554 | 15,85,260 | 22,52,460 | 7,59,050 |
| Saccharin ... ... ... ... ... | ,, | 168 | 58 | 3 | 1,80,390 | 1,45,440 | 18,585 |
| Tallow and Stearine ... ... ... | ,, | 53,015 | 47,427 | 29,826 | 17,41,545 | 18,64,140 | 13,06,650 |
| Tobacco, manufactured and unmanufactured | lbs. | 2,325,784 | 3,298,781 | 4,498,075 | 76,81,535 | 1,24,20,585 | 1,48,89,045 |
| Tea, Black and Green ... ... ... | ,, | 6,483,711 | 4,895,614 | 7,271,692 | 33,85,215 | 23,59,330 | 44,08,230 |
| Toys and Requisites for Games & Sports. | value | ..... | ..... | ..... | 26,00,880 | 39,30,465 | 23,27,685 |
| Toilet Requisites ... ... ... ... | ,, | ..... | ..... | ..... | 18,18,450 | 23,57,010 | 22,55,520 |
| Tea chests, entire or in sections ... ... | ,, | ..... | ..... | ..... | 75,17,280 | 93,91,725 | 67,12,965 |
| Umbrellas ... ... ... ... ... | No. | 1,024,061 | 981,024 | 694,904 | 11,76,480 | 14,75,720 | 13,17,825 |
| Umbrella fittings ... ... ... ... | value. | ..... | ..... | ..... | 16,05,045 | 25,07,385 | 14,44,665 |
| Wood Timber ... ... ... | cubic tons. | 74,909 | 71,446 | 97,346 | 67,08,420 | 75,62,880 | 1,32,16,785 |
| ,, other sorts ... ... ... | value. | ..... | ..... | ..... | 13,13,595 | 17,12,610 | 17,91,165 |
| Wool, Raw ... ... ... ... ... | lbs. | 4,645,620 | 4,606,611 | 2,919,960 | 22,51,200 | 27,42,090 | 15,03,975 |
| Woollen Piece-Goods ... ... ... | yards. | 4,137,013 | 7,233,322 | 10,588,746 | 55,20,315 | 1,17,31,470 | 1,85,32,080 |
| ,, Yarn and Knitting Wool ... | lbs. | 128,177 | 295,765 | 310,437 | 3,50,070 | 11,86,920 | 11,51,505 |
| ,, Carpets and Rugs ... ... | ,, | 604,029 | 547,589 | 427,541 | 7,59,180 | 8,56,815 | 9,95,265 |
| ,, Manufactures, other sorts ... | value. | ..... | ..... | ..... | 19,75,140 | 26,28,870 | 21,21,075 |
| All other Articles ... ... ... ... | ,, | ..... | ..... | ..... | 39,94,850 | 53,97,360 | 49,07,700 |
| Total Value Rs. ... | | ..... | ..... | ..... | 1,26,13,57,050 | 1,46,55,90,420 | 1,48,20,90,165 |

* Of Leather and other Materials.

# FOREIGN TRADE OF BRITISH INDIA.—EXPORTS.

*Quantities and Value of the Principal Articles exported in the years ending 31st December 1915, 1916 and 1917.*

| Articles. | Quantities. | | | Value. | | |
|---|---|---|---|---|---|---|
| | 1915. | 1916. | 1917. | 1915. | 1916. | 1917. |
| **Indian Produce and Manufactures.** | | | | Rs. | Rs. | Rs. |
| Animals living ... ... ... ... No. | 281,625 | 349,392 | 274,291 | 18,02,520 | 23,64,165 | 23,48,205 |
| Apparel ... ... ... ... value. | ..... | ..... | ... .. | 7,81,140 | 11,63,580 | 10,03,830 |
| Articles of Food and Drink (other than Grain Pulse and Flour)— | | | | | | |
| Coffee ... ... ... ... ... cwts. | 200,362 | 159,539 | | 1,09,95,255 | 88,33,665 | |
| Fish (excluding Canned Fish) ... ,, | 241,143 | 268,513 | | 41,17,965 | 49,03,020 | |
| Fruits and Vegetables (Fresh) .. value. | ..... | ..... | | 37,63,890 | 35,02,350 | |
| ,, ,, ,, (Dry) ... cwts. | 178,027 | 2,2,158 | | 21,16,875 | 25,03,200 | |
| Provisions and Oilmanstores ... value. | ..... | ..... | | 48,44,115 | 60,68,265 | |
| Spices ... ... ... ... ... lbs. | 47,634,216 | 32,567,536 | Figures | 1,19,33,065 | 85,64,835 | 19,01,24,055 |
| Sugar, 16 Dutch Standard and above. cwts. | 22,023 | 36,121 | not | 3,33,550 | 7,35,150 | |
| Sugar 15 ,, and below. ,, | 60,807 | 223,507 | available. | 4,81,820 | 17,43,450 | |
| Confectionery ... ... ... ... ,, | 50 | 1,336 | | 1,770 | 40,845 | |
| Liquors ... ... ... ...gallons | 1,920 | 32,772 | | 2,625 | 57,090 | |
| Salt ... ... ... ... tons. | 5,806 | 12 | | 42,360 | 1,815 | |
| Tea, Black and Green ... ... lbs. | 317,516,352 | 298,204,848 | | 18,60,77,655 | 17,09,48,115 | |
| Bristles ... ... ... ... ... cwts. | 4,161 | 3,880 | 2,902 | 12,89,925 | 13,54,860 | 14,70,180 |
| Candles ... .. ... ... ... lbs. | 6,438,793 | 6,546,143 | 8,493,576 | 18,11,895 | 18,52,805 | 24,21,780 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Chemicals excluding Saltpetre ... ... | value. | ..... | ..... | ..... | 3,84,630 | 6,53,340 | 10,23,240 |
| Saltpetre ... ... ... ... | cwts. | 418,608 | 484,981 | 515,374 | 63,35,760 | 95,71,860 | 1,01,67,810 |
| Coal, Coke and Patent Fuel ... | tons. | 753,042 | 881,741 | 408,117 | 69,02,955 | 80,27,895 | 37,98,370 |
| Cotton—Raw ... ... ... | cwts. | 8,974,107 | 9,029,092 | 7,089,191 | 22,39,19,520 | 33,35,80,440 | 36,42,97,185 |
| „ Kapok ... ... ... | „ | 17,412 | 13,632 | 9,112 | 4,47,630 | 3,98,310 | 3,48,165 |
| „ Twist and Yarn ... ... | lbs. | 165,392,528 | 156,210,635 | 136,883,144 | 7,11,67,110 | 7,02,28,050 | 7,69,99,740 |
| „ Piece-Goods ... ... | yards. | 90,559,695 | 219,611,731 | 192,548,829 | 2,10,88,695 | 4,33,38,585 | 4,84,51,395 |
| „ Handkerchiefs and Shawls ... | No. | 21,62,324 | 2,194,363 | 1,139,051 | 12,39,180 | 10,58,640 | 4,40,640 |
| „ Hosiery thread, etc. ... ... | value. | ..... | ..... | ..... | 6,31,035 | 11,81,130 | 15,31,785 |
| Coir, Unmanufactured .. ... ... | cwts. | 7,864 | 4,682 | 3,208 | 77,115 | 46,905 | 31,275 |
| „ Manufactured (excluding Rope) ... | „ | 638,935 | 523,996 | 479,942 | 75,36,870 | 61,49,550 | 51,88,455 |
| Cordage and Rope of Vegetable Fibre ... | „ | 54,743 | 56,614 | 62,326 | 9,91,695 | 10,93,230 | 11,79,975 |
| Drugs and Medicines excluding Chemicals and Narcotics ... ... | value. | ..... | ..... | ..... | 20,21,025 | 49,60,065 | 28,45,860 |
| Dyeing and Tanning Substances— | | | | | | | |
| Indigo ... ... ... ... ... | cwts. | 27,306 | 46,260 | 29,352 | 1,84,47,980 | 2,65,79,505 | 1,72,09,520 |
| Myrabollams ... ... ... ... | „ | 1,317,663 | 1,154,815 | 916,751 | 64,27,515 | 66,95,205 | 51,31,020 |
| Cutch and Gambier, ... ... ... | „ | 102,145 | 112,379 | 37,371 | 16,40,235 | 19,70,640 | 6,24,150 |
| Turmeric ... ... ... ... | „ | 57,055 | 117,327 | 49,099 | 6,55,050 | 17,09,610 | 8,30,340 |
| Other sorts ... ... ... ... | „ | 32,327 | 21,322 | 9,962 | 2,37,420 | 2,55,530 | 1,73,130 |
| Fibres for Brushes and Brooms ... ... | „ | 86,809 | 102,078 | 50,982 | 16,59,780 | 20,70,585 | 10,69,680 |
| Fodder, Bran and Pollards excluding Oil-cakes ... ... ... ... ... | tons. | 230,795 | 172,820 | Figures not available. | 78,91,515 | 54,20,700 | 16,29,930 |
| Gums and Resins ... ... ... | cwts. | 25,024 | 26,687 | 28,371 | 5,00,535 | 6,57,570 | 10,42,455 |
| Grain Pulse and Flour— | | | | | | | |
| Rice in the Husk ... ... ... ... | „ | 564,516 | 756,382 | | 17,54,040 | 23,76,540 | |
| „ not in the Husk ... ... ... | „ | 25,167,291 | 32,955,872 | Figures | 14,01,77,745 | 18,98,83,905 | |
| Wheat (on Private Account) ... ... | „ | 3,430,890 | 10,659,501 | not | 2,34,44,055 | 6,37,40,985 | 49,46,07,860 |
| „ (on Government Account) ... | „ | 10,669,230 | 2,088,556 | avail- | 6,88,59,555 | 1,35,65,525 | |
| „ Flour ... ... ... ... | „ | 1,050,590 | 1,297,742 | able. | 1,01,08,560 | 1,16,53,980 | |
| Other sorts, including Rice Flour ... | „ | 7,256,342 | 7,236,647 | | 4,07,72,790 | 4,57,06,920 | |
| Carried over ... | | ..... | ..... | ..... | 89,07,56,430 | 1,06,69,91,910 | 1,23,62,79,860 |

# FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

| ARTICLES. | Quantities. | | | Value. | | |
|---|---|---|---|---|---|---|
| | 1915. | 1916. | 1917. | 1915. | 1916. | 1917. |
| | | | | Rs. | Rs. | Rs. |
| Brought forward ... | ..... | ..... | ..... | 89,07,56,430 | 1,06,69,91,910 | 1,23,62,79,360 |
| Hides and Skins— | | | | | | |
| Hides (Private Account) ... ... cwts | 1,091,938 | 1,119,962 | 693,236 | 8,99,71,005 | 10,15,43,025 | 5,87,80,680 |
| „ (Government Account) ... ... „ | ..... | 78,117 | 332,186 | ..... | 1,03,19,085 | 4,58,68,970 |
| Skins (Private Account) ... ... „ | 522,536 | 698,662 | 533,349 | 4,82,44,470 | 9,56,74,485 | 8,76,34,695 |
| Hemp, Raw ... ... ... ... ... „ | 707,766 | 622,076 | 534,452 | 1,10,26,530 | 1,24,60,665 | 1,39,15,395 |
| Horns Tips, Horn Meal and pieces of Horn ... ... ... ... ... „ | 30,626 | 21,192 | 25,710 | 7,03,755 | 5,47,890 | 7,61,715 |
| Jadestone ... ... ... ... ... „ | 5,001 | 4,486 | 3,951 | 7,81,050 | 7,33,890 | 10,12,530 |
| Jute—Raw ... ... ... ... ... tons. | 649,034 | 524,062 | 327,488 | 15,81,12,885 | 15,53,62,425 | 8,87,82,900 |
| „ Gunny Bags ... ... ... ... No. | 684,855,336 | 823,497,406 | Figures not available | 17,63,75,280 | 22,15,82,340 | 87,76,48,445 |
| „ Cloth ... ... ... ... ... yds. | 1,172,116,782 | 1,211,775,077 | | 15,69,85,110 | 19,96,09,845 | |
| „ Manufactures—Other sorts ... ... value. | ..... | ..... | | 12,86,265 | 23,43,090 | |
| Lac—Shell, Button, Stick, &c. ... ... cwts. | 395,867 | 412,578 | 311,443 | 1,54,67,460 | 2,44,11,855 | 3,47,12,460 |
| Metals... ... ... ... ... ... tons. | 73,737 | 127,523 | 83,092 | 68,29,305 | 1,28,69,160 | 1,04,31,165 |
| Manganese Ore ... ... ... ... „ | 418,783 | 580,338 | Figures not available. | 73,21,155 | 1,15,15,755 | 2,12,68,380 |
| Ores, other Sorts ... ... ... ... „ | 5,418 | 12,153 | | 48,90,350 | 98,26,545 | |
| Manures—Bones and other kinds ... „ | 65,887 | 57,038 | 39,006 | 47,61,380 | 50,35,740 | 41,04,465 |
| Mica ... ... ... ... ... cwts | 30,390 | 54,705 | 62,434 | 27,59,205 | 46,75,200 | 76,23,595 |
| Opium ... ... ... ... ... chests. | 9,816 | 8,396 | 7,693 | 1,60,34,715 | 1,84,57,980 | 2,10,89,280 |
| Oil cakes ... ... ... ... ... cwts. | 2,997,628 | 2,614,063 | 1,821,734 | 1,11,73,470 | 1,04,39,025 | 71,98,920 |
| Oils ... ... ... ... ... ... gallons | 32,272,965 | 31,409,462 | 28,542,628 | 1,21,84,800 | 1,43,41,125 | 1,82,75,415 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Paraffin Wax ... ... ... ... cwts. | 384,301 | 424,318 | 438,888 | 83 84,955 | 94,09,905 | 1,00,42,065 |
| Rubber—Raw ... ... ... ... lbs. | 4,840,640 | 6,239,242 | 8,942,862 | 1,13,54,910 | 1,45,63,740 | 1.74,52,335 |
| Seeds— | | | | | | |
| Linseed ... ... ... ... ... cwts. | 3,593,766 | 7,778,965 | 3,442,620 | 2,64,94,980 | 6,81,33,465 | 3,28,30,650 |
| Rapeseed ... ... ... ... ... ,, | 1,358,715 | 2,611,275 | 1,613,573 | 1,00,05,970 | 1,89,79,920 | 1,19,07,360 |
| Gingelly ... ... ... ... ... ,, | 222,872 | 1,044,913 | 1,087,947 | 20,42,745 | 95,48,490 | 1,12,22,865 |
| Poppy ... ... ... ... ... ,, | 100,904 | 93,924 | 107,743 | 8,82,586 | 8,23,170 | 10,11,510 |
| Castor ... ... ... ... ... ,, | 1,493,684 | 2,001,189 | 1,722,514 | 98,89,185 | 1,51,94,130 | 1,45,27,710 |
| Groundnuts ... ... ... ... ,, | 2,591,951 | 3,467,000 | 2,590,635 | 1,68,12,375 | 2,82,60,735 | 2,27,78,625 |
| Cotton ... ... ... ... ... ,, | 1,320,815 | 1,704,224 | 140,953 | 43,52,970 | 63,77,100 | 5,47,260 |
| Copra or Cocoanut Kernel ... ... ,, | 434,825 | 528,535 | 204,111 | 77,85,840 | 99,78,105 | 37,16,715 |
| Mustard ... ... ... ... ... ,, | 65,135 | 115,465 | 39,622 | 8,39,385 | 16,33,470 | 6,11,340 |
| Mowra ... ... ... ... ... ,, | 85,099 | 1,02,647 | 2,001 | 3,83,400 | 468,495 | 9,030 |
| Other Sorts ... ... ... ... ,, | 1,86,547 | 196,421 | 220,014 | 27,15,930 | 35,72,580 | 35,23,875 |
| Silk, Raw ... ... ... ... ... lbs. | 1,105,825 | 1,577,623 | 894,607 | 20,78,955 | 42,78,545 | 45,47,100 |
| ,, Piece-Goods (including Silk mixed with other Materials) ... ... yds. | 266,620 | 435,776 | 237,416 | 2,91,990 | 5,66,940 | 3,05,775 |
| ,, Goods other sorts ... ... ... lbs. | 72 | 6,685 | 310 | 300 | 5,550 | 1,845 |
| Tea Waste for manufacture of Caffeine... ,, | 3,237,453 | 4,171,554 | 5,110,555 | 3,08,385 | 5,54,085 | 9,54,645 |
| Tobacco, Cigars, &c. ... ... ... ,, | 26,701,499 | 29,563,553 | Figures not available. | 43,38,655 | 52,50,960 | 44,12,130 |
| Wax of all kinds (excluding Paraffin Wax and Candles) ... ... ...cwts. | 4,888 | 8,663 | 6,557 | 4,30,865 | 754,140 | 6,68,910 |
| Wood and Timber— | | | | | | |
| Wood, Teak ... ... ... cubic tons. | 38,928 | 26,520 | 15,607 | 74,53,815 | 48,97,815 | 32,13,630 |
| ,, —Other Timber ... ... ,, | 3,422 | 2,742 | 2,250 | 2,40,480 | 2,21,130 | 1,54,185 |
| ,, —Other Sorts ... ... ... value. | ..... | ..... | ..... | 10,44,915 | 13,51,815 | 19,98,840 |
| ,, Manufactures of, excluding Furniture and Cabinetware ... ... ,, | ..... | ..... | ..... | 1,08,630 | 1,02,000 | 76,140 |
| Carried over... | ..... | ..... | ..... | 1,73,41,02,270 | 2,18,36,62,320 | 2,18,14,01,850 |

## FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*concluded.*)

| ARTICLES. | Quantities. | | | Value. | | |
|---|---|---|---|---|---|---|
| | 1915. | 1916. | 1917. | 1915. | 1916. | 1917. |
| | | | | Rs. | Rs. | Rs. |
| Brought forward ... | ..... | ..... | ..... | 1,73,11,02,270 | 2,18,36,62,320 | 2,18,14,01,850 |
| Wool, Raw ... ... ... ... ... lbs. | 59,685,336 | 52,965,503 | 44,360,675 | 3,38,11,680 | 3,76,22,145 | 3,84,84,855 |
| Woollen Carpets and Rugs ... ... ,, | 1,392,932 | 1,827,693 | 1,161,265 | 19,56,870 | 26,24,910 | 19,09,260 |
| Wool, Manufactures of ... ... ... value. | ..... | ..... | ..... | 2,13,075 | 2,78,055 | 1,06,500 |
| Articles exported by Post... ... ... ,, | ..... | ..... | ..... | 39,84,100 | 1,48,46,700 | 1,40,32,020 |
| All other Articles ... ... ... ... ,, | ..... | ..... | ..... | 54,61,515 | 73,58,325 | 63,48,150 |
| Total Value Rs. ... | ..... | ..... | ..... | 1,78,45,29,510 | 2,24,63,92,455 | 2,24,22,82,635 |
| FOREIGN MERCHANDISE. | | | | | | |
| Apparel ... ... ... ... ... value | ..... | ..... | ..... | 14,74,815 | 10,89,030 | 6,64,560 |
| Chemicals and Chemical Preparations ... ,, | ..... | ..... | ..... | 2,69,356 | 7,47,216 | 6,97,860 |
| Coffee ... ... ... ... cwts. | 5,847 | 2,672 | 7,813 | 2,75,925 | 1,30,450 | 3,85,890 |
| Cotton—Raw ... ... ... ... ,, | ..... | 801 | 2,534 | ..... | 36,345 | 1,79,670 |
| ,, Twist and Yarn ... ... ... lbs. | 912,092 | 1,051,999 | 984,540 | 7,46,370 | 8,99,175 | 9,37,170 |
| ,, Piece-Goods and Fents ... ... yds. | 38,319,159 | 73,245,640 | 73,291,880 | 84,27,225 | 1,73,95,590 | 2,30,47,185 |
| ,, Handkerchief and Shawls ... Nos. | 507,248 | 1,658,457 | 1,182,580 | 1,13,355 | 4,29,255 | 4,91,175 |
| ,, Manufactures, Other Sorts ... value. | ..... | ..... | ..... | 7,75,740 | 16,73,805 | 12,89,715 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Drugs and Medicines ... ... ... | value. | ... | ..... | ..... | 4,74,240 | 6,57,330 | 7,17,840 |
| Fruits and vegetables ... ... ... | „ | ..... | ..... | ..... | 33,04,650 | 56,32,125 | 54,48,540 |
| Fish (excluding Canned Fish) .. ... | cwts. | 5,931 | 5,022 | 6,757 | 7,04,925 | 3,58,875 | 5,59,955 |
| Grain Pulse and Flour ... ... ... | „ | 28,770 | 35,399 | 55,612 | 2,50,440 | 3,15,885 | 4,96,095 |
| Gums and Resins .. ... ... ... | „ | 36,541 | 48,231 | 48,310 | 6,55,425 | 11,25,795 | 15,52,290 |
| Ivory, Unmanufactured ... ... ... | lbs. | 34,955 | 92,554 | 84,024 | 1,80,795 | 5,00,310 | 3,91,980 |
| Metals and Ores ... ... ... ... | tons. | 4,695 | 12,939 | 1,568 | 11,72,370 | 35,44,230 | 12,93,180 |
| Liquors ... ... ... ... ... | gals. | 35,747 | 151,045 | 73,235 | 1,83,605 | 4,66,605 | 2,79,510 |
| Provision and Oilmanstores ... ... | cwts. | 16,492 | 36,868 | 18,816 | 7,61,325 | 19,71,540 | 9,42,345 |
| Oils ... ... ... ... ... ... | gals. | 181,471 | 537,623 | 1,272,545 | 89,895 | 3,53,070 | 3,36,010 |
| Silk, Raw ... ... ... ... ... | lbs. | 6,727 | 171,822 | 10,222 | 33,990 | 5,17,785 | 58,020 |
| Silk Yarn, Noils and Warps ... ... | „ | 4,028 | 11,033 | 2,863 | 12,030 | 11,310 | 16,215 |
| Silk Piece Goods ... ... ... ... | yards. | 963,620 | 873,036 | 431,854 | 6,89,040 | 7,08,825 | 5,33,235 |
| „ Manufactures, Other Sorts ... | yards. | 30,580 | 133,472 | 92,338 | 29,925 | 1,38,360 | 1,09,395 |
| | lbs. | 980 | 1,631 | 300 | | | |
| Spices ... ... ... ... ... | „ | 2,382,003 | 2,582,613 | 3,266,366 | 9,20,115 | 9,37,710 | 13,60,260 |
| Sugar 16 Dutch Standard and above ... | cwts. | 222,385 | 384,789 | 640,590 | 35,04,345 | 67,38,375 | 1,23,21,135 |
| Sugar 15 Dutch Standard and below ... | „ | 18 | 49 | ..... | 60 | 165 | ..... |
| Confectionery ... ... ... ... | „ | 213 | 793 | 658 | 11,145 | 51,120 | 49,605 |
| Tea, Black and Green ... ... ... | lbs. | 1,291,111 | 767,112 | 347,759 | 10,18,380 | 5,61,960 | 2,74,050 |
| Tobacco Manufactured and Unmanufactured ... ... ... ... ... | „ | 162,328 | 217,395 | 405,897 | 2,55,180 | 6,76,785 | 6,86,490 |
| Wool, Raw ... ... ... ... ... | „ | 14,470,194 | 15,620,430 | 14,768,136 | 80,90,535 | 1,16,27,880 | 1,18,99,890 |
| Woollen Manufactures ... ... ... | value. | ..... | ... ... | ..... | 3,75,405 | 4,03,020 | 11,00,670 |
| Articles re-exported by Post ... ... | „ | ..... | ..... | ..... | 11,33,715 | 16,01,610 | 17,23,215 |
| All other Articles ... ... ... ... | „ | ..... | ..... | ..... | 63,38,205 | 85,75,725 | 67,40,220 |
| Total Value Rs. ... | | ..... | ..... | ..... | 4,22,13,435 | 6,98,67,255 | 7,66,76,400 |
| Grand Total Rs. ... | | ..... | ..... | ..... | 1,82,67,42,945 | 2,31,62,59,710 | 2,31,89,59,035 |

# FOREIGN TRADE OF THE BOMBAY PRESIDENCY—IMPORTS.

*Quantities and Value of the Principal Articles Imported in the years ending 31st December 1915, 1916 and 1917.*

| ARTICLES. | Quantities. | | | Value. | | |
|---|---|---|---|---|---|---|
| | 1915. | 1916. | 1917. | 1915. | 1916. | 1917. |
| | | | | Rs. | Rs. | Rs. |
| Apparel (including Lamettas) ... ... value. | ..... | ..... | ..... | 61,46,419 | 88,14,944 | 76,22,459 |
| Haberdashery and Millinery ... ... „ | ..... | ..... | ..... | 40,74,403 | 70,18,914 | 49,42,502 |
| Arms, Ammunition, &c. ... ... ... „ | ..... | ..... | ..... | 6,54,145 | 5,78,379 | 6,70,130 |
| Articles imported by *Post* ... ... „ | ..... | ..... | ..... | 94,03,561 | 77,43,344 | 2,28,03,692 |
| Books and Matters Printed ... ... cwts. | 13,778 | 13,572 | 213,647 | 19,28,098 | 20,21,499 | 21,43,769 |
| Building and Engineering Materials ... value. | ..... | ..... | ..... | 29,79,768 | 23,07,609 | 27,02,257 |
| Buttons of all sorts ... ... ... „ | ..... | ..... | ..... | ..... | 13,03,156 | 10,61,058 |
| Candles ... ... ... ... lbs. | 224,135 | 175,062 | 123,886 | 83,134 | 89,972 | 72,825 |
| Cabinetware and *Furniture* ... ... value | ..... | ..... | ..... | 5,21,606 | 9,47,448 | 7,05,033 |
| Clocks and Watches ... ... ... No. | 325,536 | 213,034 | Not available | 9,47,716 | 8,33,523 | 10,19,048 |
| Do. parts of ... ... value. | ..... | ..... | ..... | 18,956 | 57,053 | |
| Coal, Coke and Patent Fuel ... ... tons. | 148,564 | 24,728 | 21,582 | 28,06,500 | 8,84,820 | 6,19,711 |
| Cotton, Raw ... ... ... ... cwts. | 19,752 | 31,761 | 33,651 | 7,95,680 | 19,79,915 | 26,53,231 |
| Cotton Waste ... ... ... ... „ | 621 | 1,831 | 10 | 12,410 | 29,245 | 178 |
| Cotton—Twist and Yarn ... ... lbs. | 15,689,446 | 10,356,871 | 4,737,287 | 1,23,56,008 | 1,31,45,871 | 89,40,755 |
| „ Piece-Goods, including Fents ... yards | 385,397,344 | 448,211,510 | 427,003,639 | 7,44,65,432 | 11,13,45,654 | 13,62,45,926 |
| „ Shawls and Handkerchiefs ... No. | 3,264,810 | 3,130,094 | 5,248,425 | 8,91,897 | 12,34,075 | 13,13,523 |
| „ Lace, Nets, Hosiery, &c. ... value. | ..... | ..... | ..... | 14,23,324 | 20,61,413 | 89,05,762 |
| Chemical Products and Preparations ... „ | ..... | ..... | ..... | 51,10,225 | 71,46,626 | 1,04,92,456 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Drugs and Medicines (excluding Tobacco) | value | ..... | ..... | ..... | 55,36,553 | 68,69,913 | 69,22,377 |
| Opium * ... ... ... ... ... | lbs. | 84 | 139 | 50 | 12,498 | 32,185 | 13,512 |
| Saccharin ... ... ... ... ... | " | 12,604 | 4,401 | 300 | 1,32,896 | 99,679 | 16,437 |
| Dyeing and Tanning Substances— | | | | | | | |
| Aniline and Alizarine Dyes ... ... | cwts. | 6,755 | 5,859 | 76,249 | 12,23,771 | 34,14,212 | 1,14,61,991 |
| Other sorts... ... ... ... ... | " | 30,787 | 57,886 | | 16,37,275 | 28,89,822 | |
| Earthenware and Porcelain ... ... | value. | ..... | ..... | ..... | 20,83,094 | 23,34,206 | 17,06,543 |
| China Clay ... ... ... ... ... | cwts. | ..... | †3,58,960 | 3,29,455 | | †16,92,633 | 16,35,361 |
| Fireworks ... ... ... ... ... | value. | ..... | ..... | ..... | 5,79,829 | 6,89,468 | 5,80,203 |
| Glass and Glassware ... ... ... | " | ..... | ..... | ..... | 44,67,630 | 67,04,046 | 83,65,043 |
| Gums and Resins ... ... ... ... | cwts. | 65,371 | 70,190 | 66,197 | 10,85,295 | 12,14,290 | 15,36,578 |
| Hides and Skins— | | | | | | | |
| Hides ... ... ... ... ... | Nos. | 36,074 | 94,557 | Not available | 2,16,541 | 6,38,057 | 2,31,655 |
| " ... ... ... ... ... | cwts. | 2 715 | 7,806 | 3,658 | | | |
| Skins ... ... ... ... ... | Nos. | 9,61,166 | 15,48,882 | Not available | 10,28,766 | 23,26,424 | 18,49,747 |
| " ... ... ... ... ... | cwts. | 11,728 | 18,818 | 14,582 | | | |
| Instruments and Apparatus and Appliances and parts thereof ... ... | value. | ..... | ..... | ..... | 48,37,023 | 68,17,307 | 82,07,112 |
| Telephone Materials for Construction and Accessories ... ... ... ... | " | ..... | ..... | ..... | 2,22,631 | 2,60,172 | 1,96,078 |
| Typewriters and Parts of and Accessories. | " | ..... | ..... | ..... | 3,05,261 | 3,61,964 | 4,96,764 |
| Ivory, unmanufactured ... ... ... | lbs. | 199,779 | 340,327 | 3,22,937 | 16,07,320 | 28,19,514 | 26,46,756 |
| Jewellery and Plate of Gold and Silver | value. | ..... | ..... | ..... | 6,40,464 | 4,17,590 | 3,96,490 |
| Precious Stones and Pearls unset ... | " | ..... | ..... | ..... | 48,51,938 | 66,44,015 | 65,70,535 |
| Leather Harness, Saddlery, &c. ... | " | ..... | ..... | ..... | 3,41,843 | 6,08,919 | 4,60,052 |
| " Unwrought ... ... ... | cwts. | 544 | 994 | 160 | 99,336 | 1,60,671 | 30,686 |
| Beltings for Machinery (*b*) ... ... | value. | ..... | ..... | ..... | 19,63,180 | 39,09,053 | 40,03,645 |
| Boots and Shoes (*b*) ... ... ... | pairs. | 3,83,214 | 5,38,615 | 2,57,118 | 11,49,951 | 20,64,333 | 12,31,956 |
| Liquors—Ale, Beer and Porter ... | gallons, | 9,21,215 | 12,21,508 | 7,64,585 | 11,56,120 | 19,29,257 | 18,68,755 |
| " Brandy, Whisky, Rum, Spirits, Wines, &c. | " | 5,44,864 | 6,12,623 | 5,35,916 | 40,33,056 | 55,90,374 | 65,14,955 |

* Inclusive of Buttons, other sorts, except Metal Buttons.

† Since 1st April 1916.

*b* Of Leather and other Materials.

# FOREIGN TRADE OF THE BOMBAY PRESIDENCY.—IMPORTS—(*continued*).

| ARTICLES | Quantities. | | | Value. | | |
|---|---|---|---|---|---|---|
| | 1915. | 1916. | 1917. | 1915. | 1916. | 1917. |
| | | | | Rs. | Rs. | Rs. |
| Machinery and Millwork ... ... value. | ..... | ..... | ..... | 1,79,80,854 | 1,76,09,820 | 1,45,17,935 |
| Matches, safety and other sorts...Gross of Boxes | 9,286,075 | 5,757,465 | 81,90,563 | 64,92,043 | 46,72,975 | 1,02,02,571 |
| Metals and Ores ... ... ... ... tons. | 127,006 | 81,702 | 57,150 | 3,17,58,551 | 2,96,00,209 | 3,30,22,877 |
| Hardware ... ... ... ... ... value. | ..... | ..... | ..... | *75,78,482 | 1,11,02,124 | 1,05,63,181 | |
| Cutlery ... ... ... ... ... ... „ | ..... | ..... | ..... | 3,63,608 | 3,93,807 | 5,79,486 |
| Electroplatedware ... ... ... ... „ | ..... | ..... | ..... | 1,24,091 | 1,53,855 | 1,02,320 |
| Sewing and Knitting Machines and Parts thereof ... ... ... ... ... „ | ..... | ..... | ..... | 7,92,119 | 12,97,754 | 14,06,900 |
| Motor Cars and Motor Cycles and Parts thereof ... ... ... ... ... „ | ..... | ..... | ..... | 48,09,542 | 81,34,671 | 38,47,884 |
| Cycles (other than motor cycles) and Parts thereof and Accessories ... ... „ | ..... | ..... | ..... | 3,06,201 | 4,31,045 | 3,37,227 |
| Oil, Mineral—Kerosine ... ... ...gallons. | 18,694,891 | 13,981,112 | 1,27,735,524 | 90,01,326 | 79,85,283 | 79,42,082 |
| „ „ other sorts ... ... „ | 4,269,197 | 9,507,481 | 97,35,618 | 24,66,652 | 47,09,154 | 51,59,692 |
| „ all other sorts ... ... ... „ | 285,511 | 208,779 | 1,70,707 | 8,03,241 | 8,30,269 | 8,19,822 |
| Paraffin Wax ... ... ... ... cwts. | 1,404 | 1,333 | 21 | 24,331 | 23,384 | 590 |
| Paints and Colours (excluding Painters' Materials) ... ... ... ... „ | 88,044 | 107,936 | 90,879 | 25,51,591 | 46,11,977 | 33,22,192 |
| Painters' Materials ... ... ... value. | ..... | ..... | ..... | 4,92,452 | 8,09,603 | 6,38,988 |
| Pitch Tar and Damar ... ... ... cwts. | 80,527 | 95,933 | 57,869 | 4,10,582 | 4,46,158 | 3,38,512 |
| Paper and Pasteboard ... ... ... value. | ..... | ..... | ..... | 55,30,167 | 96,63,050 | 91,22,171 |
| Perfumery ... ... ... ... ... „ | ..... | ..... | ..... | 2,37,176 | 2,03,848 | 1,56,786 |
| Provisions and Oilmanstores ... ... „ | ..... | ..... | ..... | 50,75,896 | 95,58,111 | 60,61,794 |
| Dry fish (excluding Canned Fish) ... cwts. | ..... | ..... | 30,273 | 6,38,511 | 4,89,699 | 2,58,481 |
| Fodder, Bran, Cattle Food (excluding Oil Cakes) ... ... ... ... ... cwts. | 24,236 | 16,401 | 23,838 | 79,456 | 1,05,433 | 57,897 |
| Fruits and Vegetables (Dry) ... ... cwts. | 878,607 | 756,410 | 787,492 | 91,26,320 | 82,29,784 | 80,38,808 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Fruit and Vegetable (Fresh) ... | ... value. | ... .. | ..... | ..... | 4,93,528 | 3,65,680 | 74,293 |
| Rubber, Raw ... ... ... | ... lbs. | ..... | 1,265 | 333 | ..... | 382 | 737 |
| „ Tyres and Tubes ... | ... No. | 96,364 | 130,244 | 82,809 | 14,27,570 | 23,29,906 | 30,76,986 |
| „ Other Manufactures ... | ... value. | ..... | ..... | ... .. | 13,37,553 | 22,62,448 | 18,11,995 |
| Railway Plant and Rolling Stock | ... „ | ..... | ..... | ..... | 2,42,31,456 | 91,40,499 | 17,77,802 |
| Rice not in the husk ... ... | ... cwts. | 237,515 | 159,042 | 57,655 | 18,92,300 | 11,87,185 | 4,94,522 |
| Silk, Raw ... ... ... ... | ... lbs. | 2,221,468 | 1,760,631 | 1,623,006 | 1,06,83,681 | 94,11,844 | 97,91,219 |
| „ Waste ... ... ... ... | ... „ | 30,292 | 68,389 | 63,178 | 33,532 | 63,566 | 94,443 |
| „ Yarn, Noils and Warps ... | ... „ | 932,156 | 705,657 | 739,394 | 37,67,580 | 36,53,510 | 42,50,302 |
| „ Piece-goods (including Silk mixed with other Materials) ... | ... yards. | 20,741,730 | 19,246,379 | 15,528,417 | 1,66,19,466 | 1,94,35,051 | 1,88,55,762 |
| „ Goods, other sorts ... .. | .. value. | ..... | ..... | ..... | 1,50,523 | 3,07,536 | 2,34,539 |
| Soap ... ... ... ... ... | ... cwts. | 158,983 | 147,796 | 147,666 | 30,64,884 | 34,20,089 | 40,33,505 |
| Spices... ... ... ... ... | ... lbs. | 34,165,147 | 26,051,141 | 22,488,338 | 58,88,432 | 55,78,594 | 54,45,219 |
| Starch and Farina ... ... | ... cwts. | 76,250 | 111,042 | 181,547 | 10,00,913 | 17,19,370 | 27,46,455 |
| Sugar 16 Dutch Standard and above | ... „ | 2,970,400 | 2,951,099 | 3,541,919 | 4,55,59,450 | 4,94,15,882 | 4,52,67,786 |
| Sugar 15 Dutch Standard and below | ... „ | 6,361 | 3,250 | 3,162 | 61,100 | 32,891 | 30,767 |
| Molasses ... ... ... ... | ... „ | 36,377 | 39,656 | 64,440 | 77,597 | 85,558 | 1,49,088 |
| Confectionery ... ... ... | ... „ | 7,573 | 9,062 | 2,595 | 4,14,257 | 6,25,578 | 1,99,066 |
| Stationery ... ... ... ... | ... value. | ..... | ..... | ..... | 22,90,369 | 35,04,847 | 27,75,881 |
| Tallow and Stearine ... ... | ... cwts. | 37,455 | 39,924 | 23,497 | 12,08,808 | 15,74,455 | 10,04,349 |
| Toys and Requisites for games ... | ... value. | ..... | ... .. | ..... | 10,81,600 | 17,50,182 | 10,47,647 |
| Toilet Requisites ... ... ... | ... „ | ..... | ..... | ... . | 6,91,947 | 8,94,649 | 9,94,153 |
| Tea, Black and Green ... ... | ... lbs. | 5,665,451 | 5,679,734 | 5,911,282 | 29,87,026 | 21,88,069 | 35,75,486 |
| Tobacco, Cigars, &c. ... ... | ... „ | 532,270 | 1,153,824 | 1,171,557 | 18,40,028 | 44,21,927 | 44,43,858 |
| Umbrellas ... ... ... ... | ... No. | 109,940 | 232,143 | 157,339 | 1,73,153 | 4,10,077 | 3,80,002 |
| Umbrella Fittings... ... ... | ... value. | ..... | ..... | ..... | 3,37,193 | 5,80,749 | 3,90,496 |
| Wool, Raw ... ... ... ... | ... lbs. | 3,396,575 | 3,743,541 | 2,011,683 | 15,25,726 | 22,06,665 | 11,12,079 |
| Woollen Piece-Goods ... ... | ... yards. | 2,235,536 | 4,754,950 | 7,730,855 | 30,04,727 | 74,07,131 | 1,33,36,237 |
| „ Yarn and Knitting Wool | ... lbs. | 19,096 | 119,180 | 138,340 | 49,539 | 4,99,885 | 6,86,801 |
| „ Carpets and Rugs ... | ... „ | 189,251 | 207,169 | 200,732 | 2,91,144 | 3,33,683 | 5,76,090 |
| „ Goods, other sorts ... | ... value. | ..... | ..... | ..... | 5,57,999 | 13,35,044 | 11,01,971 |
| Wood, Timber ... ... ... | cubic ton. | 41,976 | 45,886 | 70,901 | 46,38,047 | 54,15,963 | 1,07,70,801 |
| „ Other Sorts ... ... ... | ... value. | ..... | ..... | ..... | 3,80,993 | 2,97,729 | 4,43,586 |
| All other Articles ... ... ... | ... „ | ..... | ..... | ..... | 1,45,44,077 | 1,78,37,010 | 1,84,84,112 |
| Total Value Rs. ... | | ..... | ..... | ..... | 42,55,07,198 | 51,92,41,011 | 55,53,91,527 |

* Including Metal Buttons.

# FOREIGN TRADE OF THE BOMBAY PRESIDENCY.—EXPORTS.

*Quantities and Value of the Principal Articles Exported in the years ending 31st December 1915, 1916 and 1917.*

| ARTICLES. | Quantities. | | | Value. | | |
|---|---|---|---|---|---|---|
| | 1915. | 1916. | 1917. | 1915. | 1916. | 1917. |
| INDIAN PRODUCE AND MANUFACTURES. | | | | Rs. | Rs. | Rs. |
| Articles of Food and Drink other than Grain, Pulse and Flour— | | | | | | |
| Coffee ... ... ... ... ... cwts. | 17,112 | 43,391 | | 8,59,948 | 22,03,020 | |
| Fish(excluding Canned Fish) ... ,, | 15,220 | 17,890 | | 5,27,072 | 8,64,503 | |
| Fruits and Vegetables (Dry)... ... ,, | 48,541 | 85,388 | | 9,57,916 | 13,39,698 | |
| ,, (Fresh) ... value. | ..... | ..... | | 9,60,634 | 8,95,221 | |
| Provisions and Oilmanstores ... ,, | ..... | ..... | | 19,18,887 | 25,92,611 | |
| Spices ... ... ... ... ... lbs. | 9,174,574 | 8,771,835 | | 26,96,496 | 24,26,448 | |
| Sugar, 16 Dutch Standard and above cwts | 14,790 | 27,317 | | 2,75,513 | 5,92,106 | 1,92,12,238 |
| Sugar 15 ,, and below ,, | 4,310 | 7,371 | | 56,175 | 1,12,332 | |
| Confectionery ... ... ... ... ,, | 91 | 159 | | 578 | 3,698 | |
| Tea (Black and Green) ... ... lbs. | 9,555,972 | 6,188,602 | | 75,35,497 | 50,00,783 | |
| Wine and Spirits ... ... gallons. | 484 | 2 | | 1,500 | 38 | |
| Salt ... ... ... ... ... cwts. | 72 | 126 | | 313 | 678 | |
| Articles exported by Post ... ... value. | ..... | ..... | ..... | 42,41,995 | 84,12,838 | 66,31,626 |
| Coir, manufactured and unmanufactured (excluding Ropes) ... ... ... cwts. | 4,895 | 9,500 | 6,690 | 62,887 | 1,33,797 | 1,01,044 |
| Cotton—Raw ... ... ... ... ,, | 7,202,385 | 7,543,177 | 6,359,782 | 17,96,19,865 | 27,71,14,596 | 32,12,10,149 |
| ,, Kapok ... ... ... ... ,, | | 6,804 | 6,505 | | 2,08,574 | 2,20,461 |
| ,, Twist and Yarn ... ... ... lbs. | 155,807,035 | 152,714,318 | 132,729,897 | 6,78,14,217 | 6,88,88,311 | 7,40,77,918 |

Figures not available.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Cotton—Handkerchiefs and Shawls | ... Nos. | 169,623 | 699,757 | 496,485 | 53,045 | 2,12,653 | 1,80,621 | |
| „ Piece-Goods ... ... | ... yards. | 62,248,834 | 189,024,208 | 163,484,231 | 1,01,59,149 | 3,13,98,512 | 360,44,934 | |
| „ Nets, Lace, Hosiery, &c. | ... value. | ..... | ..... | ..... | 5,52,265 | 10,69,656 | 13,96,080 | |
| Chemicals—Saltpetre ... ... | ... cwts. | 23,282 | 103,718 | 33,798 | 4,77,868 | 20,95,961 | 5,26,503 | |
| „ other sorts ... ... | ... value. | ..... | ..... | ..... | 77,037 | 60,866 | 1,07,857 | |
| Drugs and Medicines ... ... | ... „ | ..... | ..... | ..... | 1,56,267 | 4,51,757 | 4,89,548 | |
| Dyeing and Tanning Substances— | | | | | | | | |
| Myrabollams ... ... ... ... | ... cwts. | 617,548 | 601,936 | 423,386 | 34,47,720 | 41,17,495 | 24,91,619 | |
| Indigo ... ... ... ... ... | ... „ | 2,099 | 5,904 | 8,013 | 8,21,500 | 30,71,957 | 43,84,621 | |
| Other sorts ... ... ... ... | ... „ | 28,278 | 58,661 | 26,249 | 3,60,621 | 9,38,301 | 4,67,631 | |
| Grain, Pulse and Flour— | | | | | | | | |
| Rice, not in the husk ... ... ... | ... „ | 657,100 | 1,082,991 | Figures not available. | 48,85,661 | 88,39,904 | 5,95,64,956 | |
| Wheat (Private Account) ... | ... „ | 798,790 | 476,413 | | 53,19,760 | 33,73,341 | | |
| „ (Government Account)... | ... „ | 807,687 | 20,000 | | 53,17,908 | 1,30,000 | | |
| Wheat flour ... ... ... | ... „ | 425,877 | 580,083 | | 40,91,501 | 50,10,823 | | |
| Other sorts ... ... ... ... | ... „ | 1,429,146 | 2,120,168 | | 84,13,365 | 1,30,49,591 | | |
| Fodder Bran, Pollards ... ... | ... tons. | 2,702 | 3,523 | 2,900 | 2,64,802 | 3,50,885 | 3,08,580 | |
| Gums and Resins ... ... ... | ... cwts. | 24,364 | 24,669 | 28,255 | 4,89,459 | 6,18,368 | 10,28,938 | |
| Hemp (Raw) ... ... ... ... | ... „ | 271,037 | 248,435 | 306,157 | 47,00,915 | 52,59,463 | 88,39,012 | |
| Hides and Skins— | | | | | | | | |
| Hides ... ... ... ... ... | ... Nos. | 424,411 | *808,518 | Not available | 62,19,225 | *95,34,478 | † 1,47,75,691 | |
| Do. ... ... ... ... | ... cwts. | 45,216 | 66,718 | 129,308 | | | | |
| Skins ... ... ... ... ... | ... Nos. | 5,365,058 | 9,187,980 | Not available | 81,93,343 | 1,58,39,570 | 3,09,71,152 | |
| Do. ... ... ... ... | ... cwts. | 127,056 | 186,020 | 232,841 | | | | |
| Manures (Bones and other kinds) | ... tons. | 5,323 | 6,820 | 3,235 | 4,06,575 | 6,65,687 | 3,49,177 | |
| Metals and Ores—Manganese Ore | ... „ | 354,240 | 374,450 | Not available | 60,15,880 | 64,69,561 | 47,20,670 | |
| „ —Other sorts ... | ... „ | 383 | 6,849 | 1,600 | 2,88,624 | 12,75,672 | 7,33,541 | |
| Oils ... ... ... ... ... | ...gallons | 168,308 | 326,700 | 360,413 | 7,46,028 | 11,78,826 | 19,60,759 | |
| Paraffin Wax ... ... ... | ... cwts | 148 | ..... | 159 | | | 4,490 | |
| Oil Cakes ... ... ... ... | ... „ | 394,604 | 379,960 | 111,906 | 18,60,359 | 18,67,793 | 5,78,128 | |

* Inclusive of 45,468 Nos. (value Rs. 5,62,041) exported on Government Account.
† Do. 76,113 ( „ Rs. 9,08,191) do.

# FOREIGN TRADE OF THE BOMBAY PRESIDENCY.—EXPORTS—(*contd.*)

| ARTICLES. | Quantities. | | | Value. | | |
|---|---|---|---|---|---|---|
| | 1915. | 1916. | 1917. | 1915. | 1916. | 1917. |
| | | | | Rs. | Rs. | Rs. |
| Seeds— | | | | | | |
| Linseed ... ... ... ... ... cwts. | 1,515,767 | 5,367,994 | 2,647,481 | 1,16,90,231 | 4,92,44,268 | 2,61,54,527 |
| Cotton ... ... ... ... ,, | 1,172,634 | 1,647,130 | 101,028 | 88,21,146 | 61,53,318 | 3,85,118 |
| Rapeseed ... ... ... ... ,, | 471,629 | 465,765 | 428,553 | 35,55,053 | 36,57,340 | 36,39,397 |
| Gingelly ... ... ... ... ,, | 194,669 | 983,848 | 910,199 | 17,84,202 | 89,77,198 | 95,15,908 |
| Poppy ... ... ... ... ,, | 94,619 | 98,467 | 106,899 | 8,28,039 | 8,18,154 | 10,03,707 |
| Groundnuts ... ... ... ... ,, | 355,499 | 1,049,586 | 1,634,262 | 24,52,550 | 88,60,988 | 1,61,68,736 |
| Castor ... ... ... ... ,, | 1,295,871 | 1,849,993 | 1,459,136 | 86,52,403 | 1,39,93,852 | 1,22,38,026 |
| Mowra ... ... ... ... ... ,, | 77,784 | 102,640 | 2,000 | 3,34,056 | 4,68,354 | 9.000 |
| Mustard ... ... ... ... ... ,, | 60,098 | 111,711 | 37,062 | 7,88,930 | 15,94,966 | 5,87,304 |
| Niger ... ... ... ... ... ,, | 6,626 | 15,028 | 16,928 | 40,663 | 1,10,851 | 1,07,674 |
| Other sorts... ... ... ... ... ,, | 78,309 | 81,384 | 96,811 | 12,09,503 | 17,37,484 | 18,95,478 |
| Copra ... ... ... ... ... ,, | 959 | 22,145 | 6,009 | 24,467 | 4,59,477 | 1,22,419 |
| Tobacco, Cigars, &c. ... ... ... lbs. | 6,968,818 | 5,142,016 | Not available. | 13,60,931 | 11,86,329 | 13,36,696 |
| Wool, Raw ... ... ... ... ... ,, | 24,644,973 | 23,273,159 | 25,054,594 | 1,75,61,151 | 2,28,75,628 | 2,66,27,776 |
| Woollen Shawls ... ... ... ... No. | 537 | 1,282 | 13 | 2,959 | 5,155 | 255 |
| ,, Carpets and Rugs ... ... lbs. | 400,550 | 776,068 | 377,432 | 8,53,184 | 13,48,891 | 9,53,724 |
| ,, Goods, Other sorts ... ... value. | ..... | ..... | ..... | 32,870 | 41,114 | 18,730 |
| All other articles ... ... ... ... ,, | ..... | ..... | ..... | 49,66,825 | 67,69,793 | 97,37,687 |
| Total Value Rs. | ..... | ..... | ..... | 40,03,00,734 | 61,57,58,507 | 70,18,97,640 |

FOREIGN MERCHANDISE.

| | | | | | | |
|---|---|---|---|---|---|---|
| Articles of Food and Drink other than Grain, Pulse and Flour— | | | | | | |
| Fish (excluding Canned Fish) ... cwts. | 5,824 | 4,389 | | 7,02,254 | 3,42,969 | |
| Fruits and Vegetables, Dry ... „ | 108,721 | 147,312 | | 25,27,878 | 18,36,889 | |
| Do. Fresh ... value. | ..... | ..... | | 49 | 680 | |
| Provisions and Oilmanstores ... „ | ..... | ..... | | 4,18,223 | 12,14,506 | |
| Sugar 16 Dutch Standard and above cwts. | 118,744 | 258,045 | Figures | 18,99,369 | 45,32,726 | |
| Sugar 15 „ „ „ below. „ | ..... | 1 | not | ..... | 11 | 1,68,56,810 |
| Confectionery ... ... ... ... „ | 188 | 583 | available. | 9,886 | 38,023 | |
| Spices ... ... ... ... ... lbs. | 2,349,301 | 2,568,530 | | 9,12,634 | 9 31,522 | |
| Tea, Black and Green ... ... „ | 1,284,863 | 764,418 | | 10,13,895 | 5,60,345 | |
| Ale, Beer and Porter ... gallons. | 20,192 | 101,266 | | 37,486 | 1,91,427 | |
| Wines, Brandy, Whisky and Spirits. „ | 7,247 | 12,135 | | 67,142 | 1,21,346 | |
| Salt ... ... ... ... ... cwts. | 11 | 63 | | 128 | 825 | |
| Cotton—Raw ... ... ... „ | ..... | 801 | 1,585 | ..... | 36,350 | 1,33,730 |
| „ Twist and Yarn ... ... lbs. | 900,433 | 1,046,121 | 967,200 | 7,36,156 | 8,99,325 | 9,05,683 |
| „ Piece-Goods ... ... ... yds. | 31,612,940 | 63,769,735 | 62,173,065 | 68,61,998 | 1,50,79,241 | 1,96,66,177 |
| „ Shawls and Handkerchiefs ... No. | 474,929 | 1,622,784 | 1,094,476 | 1,01,576 | 4,11,988 | 4,76,239 |
| „ Lace, Thread, Hosiery, &c. ... value. | ..... | ..... | ..... | 7,59,756 | 16,07,105 | 12,51,556 |
| Chemicals ... ... ... ... ... „ | ..... | ..... | ..... | 2,00,963 | 4,33,469 | 4,40,848 |
| Drugs and Medicines ... ... ... „ | ..... | ..... | ..... | 3,96,228 | 5,35,670 | 6,09,698 |
| Gums and Resins ... ... ... ... cwts. | 36,284 | 48,086 | 48,106 | 6,49,253 | 11,21,088 | 15,41,715 |
| Ivory, unmanufactured ... ... ... lbs. | 34,955 | 92,554 | 84,034 | 1,80,789 | 5,00,317 | 3,91,974 |
| Oils ... ... ... ... Imp. gallons. | 175,051 | 422,130 | 174,065 | 75,367 | 2,24,625 | 1,44,550 |
| Metals and Ores ... ... ... ... Tons. | 3,787 | 4,463 | 838 | 7,40,039 | 14,25,108 | 7,36,728 |
| Silk Raw ... ... ... ... ... lbs. | 6,457 | 168,269 | 6,194 | 32,862 | 5,00,727 | 37,154 |

## FOREIGN TRADE OF THE BOMBAY PRESIDENCY.—EXPORTS—*(concluded.)*.

| ARTICLES. | Quantity. | | | Value. | | |
|---|---|---|---|---|---|---|
| | 1915. | 1916. | 1917. | 1915. | 1916. | 1917. |
| | | | | Rs. | Rs. | Rs. |
| Silk Yarn Noils Warps ... ... ... lbs. | 3,334 | 10,145 | 2,663 | 9,620 | 7,906 | 15,020 |
| „ Piece-Goods (including Silk mixed with other materials) ... ... yards. | 962,026 | 979,154 | 568,264 | 6,87,717 | 8,06,680 | 6,23,230 |
| Tobacco and Cigars ... ... ... lbs. | 140,660 | 112,526 | Not available | 2,13,698 | 4,71,637 | 4,01,209 |
| Umbrellas ... ... ... ... ... Nos. | 58,932 | 73,155 | 39,159 | 67,674 | 1,02,053 | 62,854 |
| Wool, Raw ... ... ... ... ... lbs. | 1,267,028 | 2,356,663 | 470,808 | 8,43,827 | 21,04,325 | 4,57,170 |
| Woollen Piece-Goods ... ... ... yards. | 248,125 | 198,179 | Figures not available | 2,68,201 | 2,59,423 | 9,73,102 |
| „ Shawls, &c. ... ... ... value. | ..... | ..... | ..... | 66,227 | 81,571 | |
| Articles re exported by Post ... ... „ | ..... | ..... | ..... | 3,14,908 | 6,01,807 | 5,77,596 |
| All other articles ... ... ... ... „ | ..... | ..... | ..... | 58,80,682 | 68,28,719 | 58,92,231 |
| Total Value Rs. ... | ..... | ..... | ..... | 2,66,69,788 | 4,68,90,403 | 5,21,18,754 |
| Grand Total Rs. ... | ..... | ..... | ..... | 42,69,70,522 | 66,26,48,910 | 75,10,16,394 |

*Exports of Indian Manufactured Yarns by Sea and Rail from Bombay (Converted into Bales of 400 lbs. each) since 1890.*

| 1st January to 31st December. | To China. | To Japan. | Total to China and Japan. | Total to other Ports. | Total Exports by Sea. | Total Exports by Rail.* | Total Exports by Sea and Rail. |
|---|---|---|---|---|---|---|---|
| 1890 | 325,060 | 37,722 | 362,782 | 67,201 | 429,983 | 13,942 | 443,925 |
| 1891 | 365,938 | 10,939 | 375,977 | 78,136 | 454,113 | 9,147 | 463,260 |
| 1892 | 385,771 | 21,445 | 407,216 | 69,547 | 476,763 | 7,850 | 484,613 |
| 1893 | 297,572 | 14,198 | 311,770 | 88,130 | 399,900 | 9,159 | 409,039 |
| 1894 | 338,703 | 10,743 | 349,446 | 105,863 | 455,309 | 10,088 | 465,397 |
| 1895 | 374,119 | 2,515 | 376,634 | 104,871 | 481,505 | 7,443 | 488,948 |
| 1896 | 471,023 | 2,467 | 473,490 | 99,877 | 573,367 | 6,274 | 579,641 |
| 1897 | 361,221 | 645 | 361,866 | 91,095 | 452,961 | 5,822 | 458,783 |
| 1898 | 437,645 | 475 | 438,120 | 108,691 | 546,811 | 7,100 | 553,911 |
| 1899 | 579,619 | 250 | 579,869 | 94,029 | 673,898 | 4,408 | 678,306 |
| 1900 | 253,331 | 100 | 253,431 | 87,998 | 341,429 | 5,480 | 346,909 |
| 1901 | 536,195 | ..... | 536,195 | 99,599 | 635,794 | 6,670 | 642,464 |
| 1902 | 555,487 | ..... | 555,487 | 111,259 | 666,746 | 7,427 | 674,173 |
| 1903 | 604,044 | ..... | 604,044 | 118,256 | 717,300 | 8,348 | 725,648 |
| 1904 | 460,316 | 3 | 460,319 | 113,381 | 573,700 | 9,789 | 583,489 |
| 1905 | 651,870 | ..... | 651,870 | 91,603 | 743,473 | 8,099 | 751,572 |
| 1906 | 596,926 | 500 | 597,426 | 99,628 | 697,054 | 15,417 | 712,471 |
| 1907 | 412,127 | 200 | 412,327 | 190,387 | 602,714 | 19,218 | 621,932 |
| 1908 | 441,899 | ..... | 441,899 | 144,312 | 586,211 | 18,334 | 604,545 |
| 1909 | 510,746 | ..... | 510,746 | 120,406 | 631,152 | 19,302 | 650,454 |
| 1910 | 424,893 | ..... | 424,893 | 130,506 | 555,399 | 19,103 | 574,502 |
| 1911 | 275,087 | ..... | 275,087 | 121,369 | 396,456 | 18,927 | 415,383 |
| 1912 | 433,989 | ..... | 433,989 | 137,910 | 571,899 | 13,400 | 585,299 |
| 1913 | 405,359 | ..... | 405,359 | 107,661 | 513,020 | 15,011 | 528,031 |
| 1914 | 324,586 | ..... | 324,586 | 108,846 | 432,932 | 30,957 | 463,889 |
| 1915 | 358,777 | ..... | 358,777 | 107,687 | 466,464 | 44,192 | 510,656 |
| 1916 | 303,692 | ..... | 303,692 | 102,876 | 406,568 | 37,846 | 444,414 |
| 1917 | ..... | ..... | Figures not available. | | ..... | 48,159 | ..... |

* Compiled from returns received from the Railway Companies.

# FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS.

*Quantities and Value of the Principal Articles imported in the Official Years* 1914-1915 *to* 1916-1917.

| ARTICLES. | Quantities. | | | Value. | | |
|---|---|---|---|---|---|---|
| | 1914-1915. | 1915-1916. | 1916-1917. | 1914-1915. | 1915-1916. | 1916-1917. |
| | | | | Rs. | Rs | Rs. |
| Animals—Living ... ... ... ... ... No. | 6,810 | 4,572 | 9,357 | 27,38,135 | 23,82,646 | 47,30,368 |
| Apparel, including Lamettas ... ... ... ... value | ..... | ... .. | ..... | 46,16,875 | 71,44,061 | 86,06,700 |
| Arms, Ammunition, &c. (excluding Dynamite and other Explosives) ... ... .. .. ... ,, | ..... | ..... | ..... | 3,85,115 | 3,08,063 | 3,76,350 |
| Articles imported by Post ... ... ... ... ,, | ..... | ..... | ..... | 1,17,11,705 | 1,17,63,356 | 1,15,81,520 |
| *Boots and Shoes,.. ... ... ... ... .. pairs. | 387,034 | 433,666 | 525,475 | 11,06,558 | 15,16,492 | 21,27,292 |
| Building and Engineering Materials ... ... ... value | ... .. | ..... | ..... | 26,27,136 | 25,68,286 | 27,12,528 |
| *Beltings for Machinery .. ... ... ... ... ,, | ..... | ..... | ..... | 17,37,059 | 21,32,196 | 31,44,227 |
| Books printed, and printed matter (including Maps and Charts) ... ... ... ... ... cwts. | 13,992 | 13,127 | 14,320 | 22,77,097 | 17,68,549 | 21,19,712 |
| Cabinetware and Furniture ... ... ... ...value. | ..... | ..... | ..... | 5,95,768 | 5,52,641 | 10,5[illegible],692 |
| Candles ... ... ... ... ... ... lbs. | 343,390 | 174,144 | 164,177 | 1,17,864 | 68,770 | 85,215 |
| Clocks and Watches ... ... ... ... ... No. | 184,876 | 236,995 | 227,462 | 6,89,382 | 9,61,673 | 9,18,636 |
| Coal, Coke, and Patent Fuel ... ... ... ... tons. | 827,737 | 96,538 | 33,306 | 64,96,057 | 18,00,669 | 10,84,967 |
| Cotton—Raw ... .. ... ... ... cwts. | 81,614 | 21,817 | 31,940 | 28,19,867 | 8,81,436 | 21,20,166 |
| Do. Waste ... ... ... ... ... ... ,, | 3,031 | 1,002 | 1,460 | 37,484 | 20,135 | 26 698 |
| Do. Twist and Yarn .. ... ... ... ... lbs. | 14,884,457 | 15,213,504 | 9,861,577 | 1,33,38,587 | 1,23,86,058 | 1,31,78,472 |
| Do. Piece-Goods ... ... ... ... ... yards. | 572,869,141 | 407,527,678 | 486,047,915 | 10,81,65,328 | 8,14,36,858 | 13,21,34,548 |
| Do Shawls and Handkerchiefs ... ... ... No. | 9,516,474 | 5,170,475 | 6,409,535 | 14,21,900 | 5,87,704 | 11,65,340 |
| Do. Hosiery, Thread, Net, Canvas, &c. ... ... value. | ..... | ... ... | ..... | 35,36,760 | 51,31,758 | 1,01,61,584 |
| Chemical Products and Preparations ... ... ... ,, | ..... | ..... | ..... | 34,19,109 | 56,46,150 | 76,42,887 |
| Cutlery ... ... ... ... ... ... ,, | ..... | ..... | ..... | 5,60,941 | 3,26,278 | 4,55,258 |
| Cycles (other than motor cycles) and parts thereof and accessories ... ... ... ... ... ,, | ..... | ..... | ..... | 3,59,553 | 3,93,185 | 3,46,113 |
| Dynamite and other Explosives ... ... ... cwts. | 3,285 | 3,791 | 2,829 | 2,47,895 | 3,47,150 | 2,44,804 |
| Drugs, Medicines (excluding Chemicals and Narcotics). ... ... ... ... ... ... ... value | ..... | ... ... | ..... | 43,51,629 | 56,82,712 | 66,01,641 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| *Dyeing and Tanning Subs—Aniline and Alizarine Dyes* ... | lbs. | 5,926,363 | 591,336 | 886,912 | 34,34,158 | 12,73,948 | 56,67,693 |
| " " Other Sorts ... | cwts. | 22,648 | 34,810 | 66,534 | 15,25,367 | 19,12,338 | 39,64,856 |
| Earthenware and Porcelain ... ... ... ... | value. | ... .. | ..... | ..... | 13,81,570 | 22,72,927 | 21,32,896 |
| China Clay ... ... ... ... ... ... | cwts. | ..... | ... .. | 440,887 | | | 20,64,950 |
| *Fireworks* ... ... ... ... ... ... | value. | ..... | ..... | ..... | 4,54,628 | 5,50,735 | 6,85,822 |
| Fish (excluding Canned Fish) .. ... ... ... | cwts. | 43,262 | 57,789 | 37,260 | 6,24,573 | 6,16,573 | 5,36,863 |
| *Flax*-manufactured ... ... ... ... ... | value. | .. ... | ... .. | ..... | 12,37,571 | 15,18,029 | 29,34,468 |
| Fodder, Bran and Pollards (excluding Oil cakes) | cwts. | 28,445 | 3,444 | 50,485 | 81,142 | 15,650 | 1,14,445 |
| Fruits and Vegetables (Fresh)... ... ... ... | value | ..... | ..... | ..... | 9,84,810 | 3,89,244 | 1,68,517 |
| Do. Do. (Dry) ... ... ... ... | cwts | 636,956 | 748,474 | 751,904 | 76,49,121 | 86,05,783 | 79,11,468 |
| Glass and Glassware ... ... ... ... ... | value. | ..... | ..... | ..... | 42,75,558 | 50,55,575 | 70,15,196 |
| Gums and Resins ... ... ... ... ... | cwts. | 44,147 | 79,617 | 72,885 | 7,93,429 | 12,47,023 | 15,22,163 |
| Grain, Pulse and Flour— | | | | | | | |
| Rice, not in the husk ... ... ... ... | " | 199,116 | 283,856 | 117,528 | 16,22,890 | 22,09,227 | 9,32,293 |
| Pulse ... ... ... ... ... ... | " | 111,829 | 174,112 | 23,583 | 7,26,055 | 11,77,892 | 1,66,096 |
| Other sorts ... ... ... ... ... ... | " | 24,188 | 9,.78 | 7,371 | 1,76,702 | 45,658 | 32,301 |
| Hardware (excluding Cutlery) ... ... ... | value. | ..... | ..... | ..... | ‡82,70,246 | 81,43,311 | 1,18,37,034 |
| Electroplated ware ... ... ... ... ... | " | ..... | ..... | ..... | 1,35,057 | 1,34,003 | 1,51,676 |
| Buttons of all sorts ... ... ... ... ... | " | .. ... | .. ... | ..... | ..... | 9,08,334 | 17,25,683 |
| Haberdashery and Millinery ... ... ... ... | " | ..... | ..... | ..... | †37,98,936 | 50,29,376 | 66,54,664 |
| Hides ... ... ... ... ... ... | cwts. | 2,985 | 2,107 | 8,615 | 2,47,871 | 2,13,358 | 6,41,166 |
| Skins ... ... ... ... ... ... | " | 14,445 | 12,632 | 17,850 | 11,46,680 | 11,07,421 | 16,47,111 |
| Instruments and Apparatus and Appliances and parts thereof ... ... ... ... ... | value. | ..... | ..... | ..... | 54,22,144 | 48,76,825 | 76,61,248 |
| Telephone Materials for Construction & Accessories | " | ..... | ... .. | ..... | 1,87,804 | 2,01,963 | 2,50,190 |
| Ivory, Unmanufactured ... ... ... ... | lbs. | 212,067 | 214,076 | 332,056 | 17,19,276 | 17,37,174 | 27,24,993 |
| " Manufactured ... ... ... ... | value. | ..... | ..... | ..... | 2,34,488 | 2,15,652 | 97,650 |
| Jewellery, and Plate of Gold and Silver (excluding Imitation Jewellery, Precious Stones and Pearls unset) ... ... ... ... ... ... ... | " | ... .. | ....* | ..... | 6,27,241 | 6,34,454 | 4,09,796 |
| Jute, Manufactured ... ... ... ... ... | " | ..... | ..... | ..... | 6,93,845 | 12,18,449 | 25,10,660 |
| Precious Stones and Pearls unset ... ... ... | " | ..... | ..... | ..... | 19,76,725 | 47,80,058 | 59,71,620 |
| Leather, Saddlery, Rugs, &c. ... ... ... ... | " | ..... | ..... | ..... | 4,63,087 | 3,42,663 | 6,25,490 |
| " Unwrought ... ... ... ... ... | cwts. | 666 | 598 | 914 | 72,528 | 1,18,847 | 1,52,140 |
| Liquors—Ale, Beer, and Porter ... ... ... | gallons. | 1,215,533 | 956,177 | 1,161,117 | 13,35,061 | 12,53,369 | 19,65,864 |
| " Brandy, Whisky, Rum and Spirits ... | " | 510,217 | 471,159 | 473,597 | 34,99,575 | 34,12,564 | 46,67,017 |
| " Wines ... ... ... ... ... | " | 92,650 | 86,917 | *102,652 | 7,56,176 | 7,55,046 | 10,81,489 |
| " Other sorts ... ... ... ... ... | " | 2,763 | 4,862 | 4,747 | 10,649 | 18,146 | 18,780 |

* Of leather and other materials. ‡ Includes Metal Buttons. † Includes Buttons, all sorts, except Metal Buttons.

# FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

| ARTICLES. | | Quantities. | | | Value. | | |
|---|---|---|---|---|---|---|---|
| | | 1914-1915. | 1915-1916. | 1916-1917. | 1914-1915. | 1915-1916. | 1916-1917. |
| | | | | | Rs. | Rs. | Rs. |
| Machinery and Millwork ... ... ... ... | value. | ..... | ..... | ..... | 2,40,41,119 | 1,73,81,508 | 1,78,55,815 |
| Sewing and Knitting Machines and parts thereof .. | ,, | ..... | ..... | ..... | 11,49,684 | 7,20,001 | 13,38,336 |
| Typewriters and parts of and Accessories... ... | ,, | ..... | ..... | ..... | 3,29,285 | 2,86,277 | 3,62,494 |
| Matches, Safety and other ... ... ... .. | Gross of Boxes. | 6,424,355 | 8,682,081 | 5,426,636 | 47,91,338 | 59,47,164 | 49,67,226 |
| Motor Cars and Motor Cycles and parts thereof ... | value. | ..... | ..... | ..... | ..... | ..... | ..... |
| Metals—Brass ... ... ... ... ... | cwts. | 7,942 | 9,962 | 16,194 | 36,12,674 | 51,80,060 | 83,81,158 |
| ,, Aluminium ... ... ... ... | ,, | 7,673 | 10,407 | 561 | 4,43,485 | 7,68,605 | 15,99,607 |
| ,, Copper Braziers and Sheets ... ... | ,, | 113,863 | 27,791 | 1,056 | 6,45,625 | 974,920 | 1,44,719 |
| ,, ,, other sorts ... ... ... ... | ,, | 17,015 | 10,626 | 8,462 | 66,59,663 | 16,75,532 | 1,15,607 |
| ,, Mixed or Yellow Metal ... ... ... | ,, | 131,944 | 17,557 | 2,704 | 9,16,263 | 7,99,672 | 10,11,856 |
| ,, Lead and Lead ore ... ... ... ... | ,, | 81,951 | 30,089 | 13,454 | 64,67,886 | 9,16,816 | 2,85,929 |
| ,, Quicksilver ... ... ... ... ... | lbs. | 54,886 | 66,064 | 51,844 | 5,64,301 | 6,13,313 | 3,99,666 |
| ,, Tin ... ... ... ... ... ... | cwts. | 13,605 | 10,155 | 10,263 | 76,301 | 2,17,997 | 1,89,154 |
| ,, Zinc or Spelter ... ... ... ... | ,, | 11,672 | 5,263 | 7,258 | 15,71,326 | 12,90,721 | 13,73,656 |
| ,, Iron ... ... ... ... ... ... | tons. | 3,323 | 4,644 | 4,705 | 2,23,882 | 2,28,727 | 4,55,068 |
| ,, Iron or Steel ... ... ... ... ... | ,, | 147,150 | 88,213 | 57,648 | 3,43,612 | 5,82,660 | 11,95,708 |
| ,, Steel ... ... ... ... ... ... | ,, | 41,539 | 18,182 | 12,102 | 2,43,98,774 | 1,96,96,601 | 2,18,42,888 |
| ,, Other sorts ... ... ... ... ... | cwts. | 9,205 | 9,699 | 2,694 | 38,95,911 | 27,26,029 | 27,55,942 |
| Opium ... ... ... ... ... ... | lbs. | 93 | 68 | 130 | 7,55,099 | 3,70,856 | 2,80,894 |
| Oil Mineral—Kerosine... ... ... ... | gallons. | 19,680,020 | 18,131,966 | 18,570,374 | 12,263 | 13,873 | 30,297 |
| ,, ,, other sorts ... ... ... ... | ,, | 5,579,502 | 5,293,296 | 9,132,854 | 90,66,500 | 88,65,676 | 83,24,788 |
| ,, all other sorts ... ... ... ... ... | ,, | 293,668 | 265,388 | 190,889 | 30,04,426 | 25,15,385 | 44,42,967 |
| Oil Cloth and Floor Cloth ... ... ... | sq. yds. | 591,212 | 639,501 | 953,154 | 7,51,801 | 8,04,297 | 8,15,663 |
| Paraffin Wax ... ... ... ... ... | cwts. | 684 | 2,198 | 21 | 4,09,532 | 416,357 | 7,46,758 |
| Paints and Colours ... ... ... ... | ,, | 97,278 | 90,303 | 110,987 | 12,005 | 37,586 | 895 |
| Painter's Materials ... ... ... ... ... | value. | ..... | ..... | ..... | 20,14,727 | 28,35,680 | 47,50,522 |
| | | | | ,, ... | 5,78,706 | 5,47,770 | 7,77,678 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Paper and Pasteboard ... ... ... ... ... | value. | ..... | ..... | ..... | 45,85,871 | 59,25,877 | 1,03,23,481 |
| Perfumery (excluding Perfumed Spirits) ... ... | „ | ..... | ..... | ..... | 2,93,936 | 2,15,618 | 2,09,331 |
| Pitch, Tar and Dammar ... ... ... ... | cwts. | 74,484 | 73,666 | 99,480 | 3,48,510 | 3,78,301 | 4,66,343 |
| Polishes and Compositions for application to Leather. | value. | ..... | ..... | ..... | 1,83,551 | 1,89,932 | 3,19,614 |
| „ „ to Metals etc., | „ | ..... | ..... | ..... | 1,50,197 | 1,46,320 | 1,89,869 |
| Provisions and Oilmanstores... ... ... ... | „ | ..... | ..... | ..... | 47,68,531 | 48,65,115 | 59,33,068 |
| Railway Plant and Rolling Stock ... ... ... | „ | ..... | ..... | ..... | 3,78,63,969 | 2,03,72,197 | 64,26,390 |
| Rubber Tyres, and Tubes ... ... ... ... | No. | 18,128 | 144,890 | 83,529 | 3,65,438 | 18,42,179 | 22,42,630 |
| „ other manufactures ... ... ... ... | value. | ..... | ..... | ..... | 17,99,355 | 14,28,059 | 21,57,833 |
| *Seeds* :— | | | | | | | |
| Essential ... ... ... ... ... ... | cwts. | 35,553 | 29,249 | 6,978 | 8,32,585 | 11,07,547 | 2,21,024 |
| Copra or Cocoanut Kernel... ... ... ... | „ | 9,479 | 9,284 | 87,705 | 1,77,345 | 1,21,221 | 13,46,086 |
| Other Sorts ... ... ... ... ... ... | „ | 150,431 | 40,124 | 10,651 | 12,62,982 | 3,35,094 | 1,91,703 |
| Silk—Raw ... ... ... ... ... ... | lbs. | 2,047,389 | 1,957,951 | 1,727,797 | 99,48,357 | 94,83,400 | 95,30,778 |
| „ Waste ... ... ... ... ... ... | „ | 180,252 | 80,267 | 80,656 | 1,64,261 | 33,493 | 78,726 |
| Silk Piece-Goods (including silk mixed with other materials) ... ... ... ... ... | yards. | 15,003,884 | 21,538,455 | 18,231,039 | 1,22,75,905 | 1,82,37,717 | 1,89,39,700 |
| Silk Yarn, Noils and Warps ... ... ... ... | lbs. | 793,263 | 815,477 | 714,704 | 32,10,424 | 35,84,253 | 38,22,356 |
| Silk Goods other Sorts ... ... ... ... | „ | 18,593 | 32,764 | 49,059 | 1,02,765 | 1,93,628 | 3,22,165 |
| Spices ... ... ... ... ... ... ... | „ | 27,899,527 | 28,998,634 | 26,650,891 | 46,69,969 | 55,24,564 | 55,94,990 |
| Starch and Farina ... ... ... ... ... | cwts. | 64,697 | 91,121 | 114,722 | 6,63,194 | 12,86,871 | 16,86,366 |
| Stone and Marble ... ... ... ... ... | „ | 69,092 | 80,497 | 67,856 | 1,41,944 | 1,52,985 | 1,39,841 |
| Sugar, 16 Dutch Standard and above ... ... | „ | 1,671,779 | 3,840,818 | 2,799,410 | 1,07,04,400 | 5,20,56,364 | 4,33,56,086 |
| Sugar, 15 Dutch Standard and below ... ... | „ | 3,467 | 7,734 | 408 | 27,705 | 75,404 | 4,525 |
| Molasses ... ... ... ... ... ... | „ | 20,143 | 33,537 | 69,263 | 38,999 | 67,258 | 1,68,158 |
| Confectionery ... ... ... ... ... ... | „ | 3,451 | 3,279 | 7,409 | 4,19,647 | 4,55,012 | 5,33,546 |
| Saccharin... ... ... ... ... ... | lbs. | 11,247 | 13,905 | 3,100 | 34,434 | 1,56,240 | 75,735 |
| Shells and Cowries ... ... ... ... ... | value | ..... | ..... | ..... | 1,99,319 | 3,39,647 | 2,98,194 |
| Stationery (excluding Paper)... ... ... ... | „ | ..... | ..... | ..... | 23,58,450 | 26,46,852 | 33,60,666 |
| Soap ... ... ... ... ... ... ... | cwts. | 157,910 | 140,110 | 161,335 | 28,94,427 | 28,23,089 | 37,24,293 |
| Tea, Black and Green ... ... ... ... ... | lbs. | 4,412,891 | 5,423,150 | 3,361,820 | 21,39,307 | 30,04,428 | 20,01,251 |
| Tobacco, Cigars, &c. ... ... ... ... ... | „ | 504,394 | 533,279 | 1,263,787 | 18,88,848 | 18,89,905 | 46,02,210 |
| Toilet Requisites ... ... ... ... ... | value. | ..... | ..... | ..... | 5,26,481 | 7,28,016 | 8,74,142 |
| Tallow and Stearine (including grease and animal fat) ... ... ... ... ... ... | cwts. | 39,328 | 38,150 | 40,986 | 12,25,447 | 12,89,603 | 16,53,536 |

# FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*concluded.*)

| ARTICLES. | | Quantities. | | | Value. | | |
|---|---|---|---|---|---|---|---|
| | | 1914-1915. | 1915-1916. | 1916-1917. | 1914-1915. | 1915-1916. | 1916-1917. |
| | | | | | Rs. | Rs. | Rs. |
| Toys and requisites for games and sports (including Fishing Tackle) ... ... ... ... ... | value. | ... ... | ..... | ..... | 8,68,836 | 13,30,099 | 16,01,642 |
| Umbrellas (including Parasols and Sunshades) ... | No. | 164,084 | 129,977 | 237,818 | 2,41,403 | 2,13,202 | 4,48,050 |
| Umbrella Fittings ... ... ... ... ... | value | ..... | ..... | ..... | 5,08,610 | 4,24,328 | 4,84,919 |
| Wool—Raw ... ... ... ... ... ... | lbs. | 2,549,871 | 3,503,115 | 3,118,637 | 12,51,116 | 16,16,650 | 18,78,676 |
| WoollenYarn and Knitting Wool ... .. ... | „ | 54,158 | 39,087 | 182,881 | 1,33,790 | 1,22,054 | 8,66,757 |
| Woollen Piece-Goods ... ... ... ... ... | yards | 5,800,849 | 2,673,435 | 6,249,766 | 61,22,008 | 36,59,910 | 94,65,152 |
| „ Carpets and Rugs ... ... ... ... | lbs | 434,568 | 178,031 | 239,647 | 5,36,261 | 2,74,541 | 5,94,243 |
| „ Goods other Sorts ... ... ... .. | value | ..... | ..... | ..... | 10,55,191 | 6,03,189 | 17,49,530 |
| Wood Teak Timber ... ... ... ... ... | c. tons. | 17,221 | 20,715 | 21,637 | 24,93,096 | 26,45,683 | 28,51,283 |
| „ Other do. ... ... ... ... ... | „ | 18,726 | 19,772 | 37,647 | 14,19,406 | 17,79,557 | 47,10,160 |
| „ other Sorts. (Sandal, etc.) ... .. ... | value. | ..... | ..... | ..... | 1,23,613 | 1,96,144 | 1,09,592 |
| „ Manufactures of (excluding Cabinetware and Furniture) ... ... ... ... ... ... | „ | ..... | ..... | ..... | 1,66,009 | 1,79,433 | 2,21,318 |
| All other Articles ... ... ... ... ... ... | „ | ... ... | ... ... | ... ... | 44,65,833 | 40,51,532 | 58,54,545 |
| Total Value ... | | ..... | ..... | ..... | 46,07,68,903 | 44,20,68,800 | 55,31,23,668 |
| Treasure—Gold (Private) ... ... ... ... | ozs. ... | 1,544,553 | 637,948 | 2,068,509 | 9,67,67,601 | 3,99,59,515 | 11,86,81,500 |
| „ Silver ( „ ) ... ... ... ... | „ ... | 50,592,485 | 28,107,665 | 6,254,976 | 8,67,73,536 | 4,67,61,534 | 1,29,60,648 |
| Total Treasure ozs. ... | | 52,137,038 | 28,745,613 | 8,323,485 | 18,35,31,137 | 8,67,21,049 | 13,16,42,148 |
| Grand Total Rs. .. | | ..... | ..... | ..... | 64,43,00,040 | 52,87,89,849 | 68,47,65,816 |

# FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS.

*Quantities and Value of the Principal Articles exported in the Official Years* 1914-1915 *to* 1916-1917.

| Articles. | Quantities. | | | Value. | | |
|---|---|---|---|---|---|---|
| | 1914-1915. | 1915-1916. | 1916-1917. | 1914-1915. | 1915-1916. | 1916-1917. |
| **Indian Produce and Manufactures.** | | | | Rs. | Rs. | Rs. |
| Articles Exported by Post ... ... ... ... | value. | ..... | ..... | ..... | 47,95,092 | 63,34,553 | 66,95,550 |
| Bristles ... ... ... ... ... ... ... | cwts. | 1,761 | 2,808 | 1,585 | 5,86,697 | 9,27,967 | 5,77,231 |
| Chemicals and chemical preparations ... ... | value. | ..... | ..... | ..... | 1,41,022 | 8,38,356 | 20,41,920 |
| Drugs and medicines ... ... ... ... ... | ,, | ..... | ..... | ..... | 1,91,548 | 2,06,915 | 5,50,943 |
| Coffee ... ... ... ... ... ... ... | cwts. | 15,898 | 12,081 | 54,271 | 7,27,981 | 6,17,880 | 28,44,507 |
| Coir, unmanufactured and manufactured (excluding Ropes) ... ... ... ... ... ... | ,, | 3,231 | 6,200 | 9,520 | 44,256 | 74,593 | 1,42,915 |
| Cotton—Raw ... ... ... ... ... ... | ,, | 7,765,701 | 7,151,467 | 7,182,276 | 24,96,69,649 | 20,12,48,262 | 23,78,32,505 |
| ,, Kapok ... ... ... ... ... ... | ,, | 9,114 | 8,115 | 7,223 | 2,40,391 | 2,03,262 | 2,48,699 |
| ,, Twist and Yarn ... ... ... ... | lbs. | 127,832,924 | 151,731,595 | 157,311,779 | 6,03,74,432 | 6,56,68,428 | 7,32,56,924 |
| ,, Piece-goods ... ... ... ... ... | yards. | 45,377,401 | 84,148,628 | 214,297,823 | 79,88,265 | 1,34,43,009 | 3,83,82,406 |
| ,, Shawls and Handkerchiefs ... ... ... | No. | 87,957 | 271,118 | 811,359 | 27,062 | 83,172 | 2,55,353 |
| ,, Hosiery, Thread, Net, Canvas, &c. ... | value. | ..... | ..... | ..... | 4,83,218 | 6,16,246 | 11,86,661 |
| Dyeing and Tanning Substances— | | | | | | | |
| Indigo ... ... ... ... ... ... | cwts. | 1,427 | 2,565 | 7,411 | 6,16,213 | 11,04,377 | 39,41,814 |
| Myrabollams ... ... ... ... ... ... | ,, | 701,891 | 680,371 | 514,712 | 30,56,131 | 39,04,006 | 35,47,540 |
| Other sorts ... ... ... ... ... ... | ,, | 29,563 | 25,171 | 58,029 | 3 68,803 | 3,29,933 | 9,37,196 |
| Fish (excluding Canned Fish) ... ... ... | ,, | 13,541 | 16,070 | 18,031 | 5,13,942 | 8,11,065 | 5,95,151 |
| Fruits and Vegetables (Fresh) ... ... ... | value | ..... | ..... | ..... | 7,56,818 | 10,04,775 | 8,69,355 |
| ,, ,, (Dry) ... ... ... | cwts. | 42,629 | 47,725 | 90,180 | 8,04,512 | 9,96,658 | 14,92,678 |
| Fodder Bran and Pollards (excluding oil cake) ... | tons. | 1,887 | 2,863 | 3,462 | 1,90,967 | 2,78,525 | 3,64,618 |
| Grain, Pulse and Flour— | | | | | | | |
| Rice not in the Husk ... ... ... ... | cwts. | 505,522 | 619,179 | 1,453,146 | 38,40,861 | 48,31,479 | 1,19,62,640 |
| Wheat ... ... ... ... ... ... ... | ,, | 239,651 | *1,572,441 | † 931,279 | 15,21,787 | *1,03,75,087 | † 63,68,110 |
| Wheat Flour ... ... ... ... ... ... | ,, | 469,396 | 462,991 | 533,848 | 41,29,315 | 44,84,537 | 50,46,328 |
| Other sorts ... ... ... ... ... ... | ,, | 1,702,427 | 1,392,002 | 2,389,874 | 99,24,628 | 84,38,868 | 1,47,39,325 |

* Out of these 745,986 cwts. valued at Rs. 49,35,990 represent the exports on Government account.
do. ,, 3,54,187 do. do.

# FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

| ARTICLES. | | Quantities. | | | Value. | | |
|---|---|---|---|---|---|---|---|
| | | 1914-1915. | 1915-1916. | 1916-1917. | 1914-1915. | 1915-1916. | 1916-1917. |
| | | | | | Rs. | Rs. | Rs. |
| Gums and Resins | cwts. | 28,658 | 23,131 | 26,852 | 5,62,118 | 4,86,963 | 7,28,649 |
| Hides and Skins— | | | | | | | |
| Hides | No. | 529,306 | 494,687 | *1,320,912 | 69,04,813 | 68,10,029 | * 1,37,41,959 |
| Skins | ,, | 5,315,122 | 6,610,427 | 10,883,548 | 86,92,919 | 1,02,11,353 | 2,39,66,306 |
| Jute Manufactured | value. | ..... | ..... | ..... | 4,05,630 | 5,70,747 | 14,51,705 |
| Horns, Tips and pieces of Horn and Hornmeal | cwts. | 16,854 | 11,827 | 20,667 | 3,44,858 | 3,20,541 | 5,84,950 |
| Manures—Bones | tons. | 10,029 | 4,591 | 6,497 | 7,80,591 | 2,93,615 | 5,67,975 |
| ,, others | ,, | 1,510 | 1,140 | 1,015 | 1,63,322 | 1,61,512 | 1,50,699 |
| Metals and Ores:— | | | | | | | |
| Manganese Ore | ,, | 365,286 | 392,915 | 388,296 | 62,58,897 | 66,73,031 | 67,63,864 |
| Other Sorts | ,, | 436 | 377 | *7,763 | 3,34,272 | 2,45,187 | 17,34,799 |
| Oils | gallons. | 176,715 | 182,101 | 334,572 | 6,09,518 | 9,10,451 | 11,69,773 |
| Oil Cakes | cwts. | 337,082 | 431,619 | 326,548 | 14,71,862 | 20,08,066 | 16,88,259 |
| Paraffin Wax | ,, | 27 | 158 | 164 | 761 | 3,875 | 4,395 |
| Provisions and Oilmanstores | value. | ..... | ..... | ..... | 15,46,851 | 21,61,778 | 32,10,710 |
| Seeds— | | | | | | | |
| Linseed | cwts. | 2,230,446 | 1,718,780 | 5,637,027 | 1,83,32,945 | 1,42,33,781 | 5,34,74,708 |
| Rapeseed | ,, | 650,417 | 581,230 | 490,205 | 59,28,186 | 44,55,315 | 39,58,908 |
| Gingelly | ,, | 780,774 | 247,619 | 1,525,772 | 87,71,212 | 22,18,036 | 1,48,18,799 |
| Poppy | ,, | 105,238 | 134,475 | 109,878 | 10,58,347 | 12,07,357 | 9,39,449 |
| Castor | ,, | 1,464,615 | 1,554,744 | 1,702,874 | 1,02,92,672 | 1,07,41,808 | 1,31,65,312 |
| Groundnuts | ,, | 422,632 | 482,289 | 1,488,913 | 36,72,819 | 35,83,672 | 1,37,74,175 |
| Cotton | ,, | 3,339,049 | 1,801,788 | 748,473 | 1,39,05,303 | 62,66,369 | 28,82,012 |
| Mustard | ,, | 43,579 | 59,149 | 113,786 | 5,80,589 | 7,91,916 | 17,27,318 |
| Niger | ,, | 11,069 | 5,586 | 31,134 | 94,280 | 37,238 | 2,13,212 |
| Mowra | ,, | 188,102 | 80,997 | 84,795 | 6,39,063 | 3,41,575 | 3,97,194 |
| Other sorts | ,, | 81,099 | 33,302 | 37,570 | 8,90,574 | 14,79,440 | 17,80,240 |
| Copra or Cocoanut Kernal | ,, | 1,049 | 716 | 25,831 | 26,399 | 18,760 | 5,82,982 |
| Spices | lbs. | 7,069,871 | 8,404,484 | 9,031,190 | 20,51,010 | 23,67,950 | 26,31,882 |
| Sugar, 16 Dutch Standard and above | cwts. | 15,370 | 15,661 | 28,982 | 2,32,915 | 2,96,692 | 6,0 ,064 |
| Sugar, 15 Dutch Standard and below | ,, | 4,811 | 4,854 | 5,366 | 56,257 | 71,239 | 83884 |

| | | | | | | |
|---|---|---|---|---|---|---|
| *Confectionery* ... ... ... ... ... ... cwts. | 5 | 12 | 147 | 224 | 594 | 5,617 |
| Tea, Black ... ... ... ... ... ... lbs. | 4,039,149 | 11,195,937 | 3,721,759 | 24,37,596 | 91,89,174 | 29,98,303 |
| Tobacco, Cigars, &c. ... ... ... ... ... ... ,, | 6,567,188 | 6,439,393 | 6,955,411 | 10,44,745 | 12,63,006 | 13,92,538 |
| Silk—Raw ... ... ... ... ... ... lbs. | 40,017 | 64,473 | 302,095 | 29,615 | 58,379 | 6,46,470 |
| ,, Piece Goods (including Goods mixed with other Materials) ... ... ... ... yds | 162,745 | 46,323 | 80,757 | 1,55,218 | 58,656 | 1,18,980 |
| ,, Goods other sorts ... ... ... ... lbs | 90 | 6,183 | ..... | 376 | 4,919 | ..... |
| Hemp-Raw ... ... ... ... ... ... cwts. | 270,172 | 233,585 | 313,939 | 45,41,487 | 41,87,880 | 73,01,741 |
| Wool—Raw ... ... ... ... ... ... lbs. | 17,489,311 | 24,302,961 | 26,431,893 | 1,10,84,784 | 1,90,95,038 | 2,65,78,588 |
| Woollen Shawls ... ... ... ... ... No. | 53 | 557 | 1,158 | 495 | 3,084 | 4,955 |
| ,, Carpets and Rugs ... ... ... ... lbs. | 304,290 | 455,923 | 765,811 | 6,85,359 | 9,10,403 | 18,64,011 |
| ,, Goods other sorts ... ... ... ... value. | ..... | ..... | ..... | 23,992 | 46,108 | 56,951 |
| Wood—Timber ... ... ... ... ... ...c. tons. | 976 | 2,474 | 827 | 2,70,631 | 3,41,447 | 1,39,879 |
| ,, Other sorts ... ... ... ... ... value. | ..... | ..... | ..... | 58,689 | 2,98,442 | 5,07,558 |
| ,, Manufacture of (other than cabinetware and Furniture) ... ... ... ... ... ,, | ..... | ..... | ..... | 39,938 | 27,659 | 38,630 |
| All other Articles ... ... ... ... ... ,, | ..... | ..... | ..... | 23,82,379 | 21,07,729 | 38,10,086 |
| Total Value Rs. ... | ..... | ..... | ..... | 46,82,47,064 | 44,33,74,772 | 67,56,73,508 |
| FOREIGN MERCHANDISE. | | | | | | |
| Articles re-exported by Port ... ... ... value. | ..... | ..... | ..... | 4,26,934 | 3,54,390 | 6,97,577 |
| Apparel ... ... ... ... ... ... ,, | ..... | ..... | ..... | 8,40,104 | 8,81,550 | 6,04,557 |
| Chemicals and Chemical preparations ... ... ,, | ..... | ..... | ..... | 80,853 | 2,30,147 | 5,56,524 |
| Coffee ... ... ... ... ... ... cwts. | 4,907 | 5,054 | 3,074 | 2,17,387 | 2,40,301 | 1,47,182 |
| Cotton—Twist and Yarn ... ... ... ... lbs | 638,620 | 764,898 | 1,492,136 | 5,40,866 | 6,24,527 | 12,74,495 |
| ,, Piece-goods ... ... ... ... ... yards. | 30,777,404 | 34,872,939 | 89,372,121 | 66,98,646 | 75,99,161 | 2,01,43,898 |
| ,, Shawls and Handkerchiefs ... ... ... No. | 194,524 | 785,686 | 1,663,185 | 45,101 | 1,62,216 | 4,61,401 |
| ,, Hosiery, Thread, Net, Canvas, &c. ... value. | ..... | ..... | ..... | 3,56,673 | 10,93,127 | 15,35,804 |
| Drugs and Medicines ... ... ... ... ... ,, | ..... | ..... | ..... | 2,65,243 | 4,21,771 | 6,96,250 |
| Gums and Resins ... ... ... ... ... cwts. | 40,928 | 43,126 | 50,720 | 7,59,460 | 8,09,156 | 14,24,269 |
| Ivory, unmanufactured ... ... ... ... lbs. | 23,537 | 37,910 | 114,966 | 81,305 | 1,97,612 | 6,15,678 |
| Fish (excluding Canned Fish) ... ... ... cwts. | 4,544 | 4,511 | 6,141 | 5,53,181 | 5,44,640 | 5,21,295 |
| Fruits and Vegetables Fresh ... ... ... ... value. | ..... | ..... | ..... | 5,790 | 49 | 805 |
| Do. Dry ... ... ... ... cwts. | 59,229 | 135,705 | 139,878 | 8,74,570 | 86,35,832 | 47,53,688 |
| Provisions and Oilmanstores ... ... ... value. | ..... | ..... | ..... | 1,58,217 | 4,10,971 | 14,13,945 |
| Metals and Ores ... ... ... ... ... tons. | 4,137 | 4,367 | 3,925 | 11,41,915 | 8,44,845 | 14,35,908 |

Out of these 191,263 Nos. valued at Rs. 12,23,134 represents Exports on Government Account.

## FOREIGN TRADE OF THE PORT OF BOMBAY.—EXPORTS—(*concluded*).

| ARTICLES. | Quantities. | | | Value. | | |
|---|---|---|---|---|---|---|
| | 1914-1915. | 1915-1916. | 1916-1917. | 1914-1915. | 1915-1916. | 1916-1917. |
| | | | | Rs. | Rs. | Rs. |
| Oils ... ... ... ... ... ...gallons. | 141,450 | 207,875 | 530,151 | 65,251 | 1,06,105 | 3,04,317 |
| Rice not in husk ... ... ... ... ... cwts. | 37,283 | 29,312 | 39,768 | 3 03,296 | 2,58,023 | 3,54,711 |
| Silk—Raw ... ... ... ... ... ... lbs. | 12,943 | 161,812 | 12,139 | 67,841 | 4,81,502 | 51,963 |
| „ Yarn, Noils and Warps ... ... ... ... ... „ | 2,502 | 2,846 | 10,769 | 10,012 | 7,695 | 10,406 |
| „ Piece-goods (including silk mixed with other materials) ... ... ... ... ... yards. | 672,284 | 992,074 | 999,745 | 5,12,658 | 7,24,152 | 8,57,995 |
| Silk Goods other Sorts ... ... ... ... lbs. | 764 | 918 | 1,638 | 3,596 | 6 859 | 6,304 |
| Sugar, 16 Dutch Standard and above ... ... cwts. | 192,245 | 137,005 | 331,072 | 24,61,285 | 2 04,709 | 38,92,420 |
| Sugar, 15 Dutch Standard and below ... ... „ | ..... | ..... | 1 | ..... | ..... | 11 |
| Confectionery ... ... ... ... ... ... „ | 88 | 184 | 825 | 2,981 | 10,384 | 52,519 |
| Spices ... ... ... ... ... ... ... lbs. | 1,160,841 | 2,832,318 | 2,466,642 | 4 63,568 | 10,76,261 | 9,18,245 |
| Tea, Black and Green ... ... ... ... ... ... „ | 270,065 | 1,367,159 | 677,683 | 2,03,689 | 10,69,121 | 5,03,282 |
| Tobacco Manufactured ... ... ... ... ... „ | 18,752 | 184,054 | 183,257 | 43,222 | 1,92,805 | 5,84,758 |
| Wool—Raw ... ... .. ... ... ... „ | 73,584 | 1,335,908 | 2,510,421 | 39,194 | 9,07,218 | 22,39,920 |
| Do. Piece-goods ... ... ... ... ... yards | 149,358 | 267,636 | 189,284 | 1,77,230 | 3,05,934 | 2,77,517 |
| Woollen Goods other Sorts ... ... ... ... value. | ..... | ..... | ..... | 39,209 | 88,514 | 75,390 |
| All other Articles ... ... ... ... ... „ | ..... | ... .. | ..... | 54,26,177 | 50,00,332 | 67,22,4 2 |
| Total Value Rs. ... | ..... | ..... | ..... | 2,28,75,944 | 3,05,89,609 | 5,51,62,013 |
| Total Indian and Foreign Merchandise Rs. ... | ..... | ..... | ..... | 49,11,23,008 | 47,39,64,381 | 73,08,85,521 |
| Treasure—Gold (Private) ... ... ... ... ozs. ... | 287,242 | 1,065,997 | 7,550 | 1,65,02,499 | 6,22,36,194 | 4,39,444 |
| „ Silver( do. ) ... ... ... ... „ ... | 1,511,131 | 1,659,943 | 14,311,413 | 40,16,673 | 43,95,267 | 3,53,16,836 |
| Total Treasure „ ... | 1,798,373 | 2,724,940 | 14,318,963 | 2,05,19,172 | 6,66,31,461 | 3,57,56,280 |
| Grand Total Rs. ... | ..... | ..... | ..... | 51,16,42,180 | 54,05,95,842 | 76,66,91,801 |

*Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to Europe (including Port Said for orders) during the years 1890 to 1917.*

| Year. | Cotton. | Wool and Goat Hair. | Linseed. | Rape Seed. | Gingelly Seed. | Wheat. | Myrabollams. |
|---|---|---|---|---|---|---|---|
| | F. P. Bales. | F. P. Bales. | Cwts. | Cwts. | Cwts. | Cwts. | Cwts. |
| 1890 | 1,439,921 | 62,620 | 2,492,658 | 806,187 | 1,102,814 | 5,452,881 | 489,976 |
| 1891 | 1,028,417 | 56,695 | 4,778,505 | 1,462,833 | 1,243,077 | 13,310,857 | 486,222 |
| 1892 | 954,243 | 53,275 | 3,805,823 | 1,758,459 | 1,227,560 | 9,374,762 | 620,133 |
| 1893 | 857,771 | 49,538 | 4,319,264 | 4,275,862 | 1,510,317 | 5,043,690 | 563,053 |
| 1894 | 797,070 | 54,678 | 5,389,941 | 3,306,108 | 1,126,418 | 1,561,048 | 1,076,482 |
| 1895 | 924,465 | 61,586 | 2,630,749 | 1,829,827 | 1,379,035 | 2,522,933 | 775,582 |
| 1896 | 772,258 | 58,520 | 3,214,613 | 1,495,463 | 1,186,842 | 1,429,572 | 839,314 |
| 1897 | 511,899 | 51,710 | 775,838 | 1,874,663 | 831,898 | 5,343 | 555,081 |
| 1898 | 490,544 | 51,653 | 2,729,122 | 2,287,393 | 1,847,419 | 5,781,881 | 635,732 |
| 1899 | 500,232 | 53,272 | 2,136,142 | 1,967,680 | 1,613,679 | 2,852,863 | 752,343 |
| 1900 | 232,425 | 40,611 | 811,128 | 1,050,052 | 1,016,135 | 608 | 878,740 |
| 1901 | 560,434 | 35,091 | 1,754,701 | 2,586,544 | 1,704,817 | 38,619 | 728,055 |
| 1902 | 577,929 | 39,793 | 2,017,704 | 2,742,283 | 1,831,426 | 211,897 | 1,079,241 |
| 1903 | 958,199 | 49,332 | 2,957,685 | 2,604,181 | 3,068,821 | 2,783,625 | 748,187 |
| 1904 | 926,295 | 58,319 | 3,808,798 | 2,182,881 | 2,266,118 | 5,302,304 | 958,886 |
| 1905 | 667,928 | 63,666 | 3,485,956 | 728,041 | 1,420,503 | 4,205,315 | 621,298 |
| 1906 | 989,693 | 59,101 | 1,889,089 | 829,488 | 1,578,931 | 486,747 | 779,584 |
| 1907 | 1,126,376 | 54,890 | 2,333,472 | 2,026,544 | 2,235,206 | 552,660 | 848,293 |
| 1908 | 659,822 | 47,344 | 1,046,806 | 802,923 | 1,018,619 | 12,746 | 1,304,388 |
| 1909 | 672,247 | 69,121 | 1,343,403 | 1,273,095 | 1,620,681 | 2,177,644 | 828,110 |
| 1910 | 1,153,233 | 68,059 | 2,546,288 | 2,137,828 | 2,864,155 | 1,673,016 | 1,158,387 |
| 1911 | 776,417 | 62,721 | 4,905,089 | 1,884,053 | 2,016,231 | 3,826,327 | 835,285 |
| 1912 | 436,208 | 64,072 | 3,579,356 | 1,069,916 | 1,012,554 | 3,805,556 | 758,273 |
| 1913 | 736,262 | 65,244 | 3,713,812 | 1,042,510 | 1,695,999 | 4,997,989 | 618,587 |
| 1914 | 1,113,016 | 54,555 | 2,622,097 | 678,060 | 1,280,036 | 109,323 | 827,219 |
| 1915 | 493,322 | 82,456 | 1,603,837 | 543,494 | 150,068 | 1,593,092 | 644,948 |
| 1916 | 293,876 | 77,109 | 5,410,560 | 451,732 | 1,130,405 | 545,556 | 422,965 |
| 1917 | ..... | ..... | Figures not | available | ..... | ..... | ..... |

## SHIPPING—FOR

*Number and Tonnage of Vessels, distinguishing Sailing and Steam, which tries at Ports in British India in each*

EN

| YEAR. | With Cargoes. | | | | | | In | |
|---|---|---|---|---|---|---|---|---|
| | Sailing. | | Steam. | | Total. | | Sailing. | |
| | Vessels. | Tons. | Vessels. | Tons. | Vessels. | Tons. | Vessels. | Tons. |
| 1907-1908 ... | 1,128 | 103,429 | 2,255 | 5,431,545 | 3,383 | 5,534,974 | 631 | 34,900 |
| 1908-1909 ... | 1,124 | 94,353 | 2,236 | 5,477,186 | 3,360 | 5,571,539 | 312 | 24,403 |
| 1909-1910 ... | 869 | 81,719 | 2,203 | 5,469,139 | 3,072 | 5,550,858 | 300 | 25,423 |
| 1910-1911 ... | 764 | 72,718 | 2,186 | 5,608,924 | 2,950 | 5,681,637 | 605 | 44,458 |
| 1911-1912 ... | 792 | 74,163 | 2,321 | 5,944,606 | 3,113 | 6,018,769 | 447 | 34,336 |
| 1912-1913 ... | 755 | 74,624 | 2,335 | 6,206,570 | 3,088 | 6,281,194 | 374 | 30,497 |
| 1913-1914 ... | 707 | 59,280 | 2,461 | 6,725,603 | 3,168 | 6,784,883 | 393 | 32,420 |
| 1914-1915 ... | 735 | 64,034 | 2,155 | 4,996,121 | 2,890 | 5,060,155 | 435 | 29,780 |
| 1915-1916 ... | 841 | 76,169 | 2,018 | 4,276,172 | 2,859 | 4,352,341 | 502 | 39,515 |
| 1916-1917 ... | 1,305 | 117,490 | 1,944 | 3,938,226 | 3,249 | 4,049,716 | * | * |

CLEAR

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1907-1908 ... | 1,441 | 133,376 | 2,810 | 6,719,756 | 4,251 | 6,853,132 | 184 | 10,246 |
| 1908-1909 ... | 1,184 | 102,365 | 2,447 | 5,920,231 | 3,581 | 6,022,596 | 159 | 8,866 |
| 1909-1910 ... | 951 | 91,787 | 2,718 | 6,847,947 | 3,669 | 6,939,734 | 132 | 6,754 |
| 1910-1911 ... | 1,145 | 104,520 | 2,726 | 6,968,757 | 3,871 | 7,073,277 | 228 | 7,477 |
| 1911-1912 ... | 1,129 | 98,315 | 2,986 | 7,730,295 | 4,115 | 7,828,610 | 76 | 4,804 |
| 1912-1913 ... | 992 | 92,811 | 3,113 | 8,289,177 | 4,105 | 8,381,988 | 74 | 6,804 |
| 1913-1914 ... | 1,033 | 88,211 | 2,979 | 8,163,976 | 4,012 | 8,252,187 | 74 | 5,650 |
| 1914-1915 ... | 1,128 | 93,243 | 2,578 | 5,890,335 | 3,706 | 5,983,578 | 51 | 3,136 |
| 1915-1916 ... | 1,492 | 153,089 | 2,776 | 5,689,745 | 4,269 | 5,822,834 | 51 | 3,737 |
| 1916-1917 ... | 2,349 | 201,676 | 2,836 | 5,688,762 | 5,185 | 5,890,438 | * | * |

* Detailed Figures not received up to the time of

## EIGN TRADE.

*Entered and Cleared with cargoes and in Ballast, from and to Foreign Coun-Official Year from* 1907-1908 *to* 1916-17.

TERED.

| Ballast. | | | | Total. | | | | Grand Total. | |
|---|---|---|---|---|---|---|---|---|---|
| Steam. | | Total. | | Sailing. | | Steam. | | | |
| Vessels. | Tons. | Vessels. | Tons. | Vessels. | Tons. | Vessels. | Tons. | Sailing & Steam Vessels. | Tons. |
| 711 | 1,549,205 | 1,342 | 1,681,105 | 1,759 | 133,329 | 2,966 | 6,980,750 | 4,725 | 7,119,079 |
| 410 | 870,640 | 722 | 895,043 | 1,436 | 118,756 | 2,646 | 6,347,826 | 4,082 | 6,466,582 |
| 708 | 1,698,790 | 1,008 | 1,724,218 | 1,169 | 107,142 | 2,911 | 7,167,929 | 4,080 | 7,275,071 |
| 765 | 1,869,630 | 1,370 | 1,914,088 | 1,369 | 117,171 | 2,951 | 7,478,554 | 4,320 | 7,595,725 |
| 921 | 2,801,772 | 1,368 | 2,836,408 | 1,239 | 108,499 | 3,242 | 8,246,378 | 4,481 | 8,354,877 |
| 946 | 2,415,986 | 1,320 | 2,446,433 | 1,127 | 105,121 | 3,281 | 8,622,506 | 4,408 | 8,727,627 |
| 733 | 1,806,776 | 1,126 | 1,839,196 | 1,100 | 91,700 | 3,194 | 8,532,379 | 4,294 | 8,624,079 |
| 612 | 1,222,610 | 1,047 | 1,252,390 | 1,170 | 93,814 | 2,767 | 6,218,731 | 3,937 | 6,312,545 |
| 851 | 1,646,508 | 1,358 | 1,686,018 | 1,343 | 115,684 | 2,869 | 5,922,675 | 4,212 | 6,038,359 |
| * | * | 1759 | 1,842,114 | * | * | * | * | 5,008 | 5,891,330 |

ED.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 152 | 256,723 | 336 | 266,969 | 1,625 | 143,622 | 2,962 | 6,976,479 | 4,587 | 7,120,101 |
| 179 | 412,779 | 388 | 421,645 | 1,293 | 111,231 | 2,626 | 6,333,010 | 3,919 | 6,444,241 |
| 161 | 375,582 | 293 | 382,286 | 1,083 | 98,541 | 2,879 | 7,223,479 | 3,962 | 7,322,020 |
| 142 | 317,222 | 370 | 324,699 | 1,375 | 111,997 | 2,868 | 7,285,979 | 4,241 | 7,397,976 |
| 196 | 428,144 | 272 | 432,948 | 1,205 | 103,119 | 3,182 | 8,158,439 | 4,387 | 8,261,558 |
| 162 | 367,972 | 236 | 374,776 | 1,066 | 99,615 | 3,275 | 8,557,149 | 4,341 | 8,756,764 |
| 237 | 504,492 | 311 | 510,142 | 1,107 | 93,861 | 3,216 | 8,668,468 | 4,323 | 8,762,329 |
| 266 | 558,686 | 317 | 561,772 | 1,179 | 96,379 | 2,844 | 6,448,971 | 4,023 | 6,545,350 |
| 102 | 287,372 | 153 | 291,109 | 1,544 | 136,826 | 2,878 | 5,977,117 | 4,422 | 6,113,943 |
| * | * | 193 | 172,695 | * | * | * | * | 5,378 | 6,063,133 |

publication of this report.

## SHIPPING—FOR

*Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at the Chief Port of the Bombay Presidency*

EN

| YEAR | With Cargoes. | | | | | | In | |
|---|---|---|---|---|---|---|---|---|
| | Sailing. | | Steam. | | Total. | | Sailing. | |
| | Vessels. | Tons. | Vessels. | Tons. | Vessels. | Tons. | Vessels. | Tons. |
| 1907-1908 .. | 202 | 21,832 | 602 | 1,641,203 | 804 | 1,663,035 | 2 | 261 |
| 1908-1909 ... | 215 | 24,238 | 628 | 1,713,946 | 843 | 1,738,184 | 1 | 114 |
| 1909-1910 ... | 143 | 16,252 | 634 | 1,679,800 | 777 | 1,696,052 | 7 | 796 |
| 1910-1911 ... | 137 | 19,962 | 568 | 1,662,334 | 705 | 1,622,266 | 2 | 268 |
| 1911-1912 ... | 146 | 19,383 | 648 | 1,810,318 | 794 | 1,829,701 | 1 | 160 |
| 1912-1913 ... | 163 | 20,464 | 650 | 1,893,534 | 813 | 1,913,998 | 1 | 177 |
| 1913-1914 ... | 142 | 14,882 | 662 | 1,992,169 | 804 | 2,007,051 | ... | ..... |
| 1914-1915 ... | 159 | 15,723 | 557 | 1,656,794 | 716 | 1,672,517 | ... | ..... |
| 1915-1916 ... | 223 | 20,307 | 453 | 1,362,636 | 676 | 1,382,943 | ... | ..... |
| 1916-1917 ... | 281 | 26,382 | 437 | 1,299,299 | 718 | 1,325,681 | ... | ..... |

CLEAR

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1907-1908 ... | 138 | 14,527 | 511 | 1,412,343 | 649 | 1,426,870 | 1 | 135 |
| 1908-1909 ... | 139 | 16,006 | 455 | 1,283,383 | 594 | 1,299,389 | ... | ..... |
| 1909-1910 ... | 103 | 11,568 | 525 | 1,464,946 | 628 | 1,476,514 | ... | ..... |
| 1910-1911 ... | 130 | 16,167 | 557 | 1,542,485 | 687 | 1,558,652 | ... | ..... |
| 1911-1912 ... | 121 | 13,522 | 541 | 1,520,104 | 662 | 1,533,626 | ... | ..... |
| 1912-1913 ... | 118 | 16,023 | 571 | 1,610,650 | 689 | 1,626,673 | ... | ..... |
| 1913-1914 ... | 113 | 12,055 | 619 | 1,818,005 | 732 | 1,830,060 | ... | ..... |
| 1914-1915 ... | 117 | 12,503 | 463 | 1,359,300 | 580 | 1,371,803 | ... | ..... |
| 1915-1916 ... | 211 | 21,466 | 459 | 1,297,026 | 670 | 1,318,492 | 2 | 282 |
| 1916-1917 ... | 252 | 24,999 | 493 | 1,380,485 | 745 | 1,405,484 | 1 | 615 |

## EIGN TRADE.

*Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from* 1907-1908 *to* 1916-17.

TERED.

| Ballast. | | | | Total. | | | | Grand Total. | |
|---|---|---|---|---|---|---|---|---|---|
| Steam. | | Total. | | Sailing. | | Steam. | | | |
| Vessels. | Tons. | Vessels. | Tons. | Vessels. | Tons. | Vessels. | Tons. | Sailing & Steam Vessels. | Tons. |
| 60 | 139,741 | 62 | 140,002 | 204 | 22,093 | 662 | 1,780,944 | 866 | 1,803,037 |
| 29 | 50,672 | 30 | 50,786 | 216 | 24,352 | 657 | 1,764,618 | 873 | 1,788,970 |
| 118 | 265,680 | 120 | 266,478 | 150 | 17,048 | 747 | 1,945,480 | 897 | 1,962,528 |
| 86 | 224,054 | 88 | 224,322 | 189 | 20,200 | 654 | 1,826,388 | 793 | 1,846,588 |
| 109 | 269,291 | 110 | 269,451 | 147 | 19,543 | 757 | 2,079,609 | 904 | 2,099,152 |
| 104 | 276,013 | 105 | 276,190 | 164 | 20,641 | 754 | 2,169,547 | 918 | 2,190,188 |
| 101 | 271,281 | 101 | 271,281 | 142 | 14,882 | 763 | 2,263,450 | 905 | 2,278,332 |
| 56 | 145,705 | 56 | 145,705 | 159 | 15,728 | 613 | 1,802,499 | 772 | 1,818,222 |
| 158 | 389,689 | 158 | 389,689 | 228 | 20,807 | 611 | 1,752,325 | 884 | 1,772,632 |
| 200 | 372,751 | 200 | 372,751 | 281 | 26,382 | 637 | 1,672,050 | 918 | 1,698,432 |

ED.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 89 | 93,446 | 40 | 93,581 | 139 | 14,662 | 550 | 1,505,789 | 689 | 1,520,451 |
| 49 | 113,149 | 49 | 113,149 | 139 | 16,006 | 504 | 1,396,532 | 643 | 1,412,538 |
| 46 | 122,199 | 46 | 122,199 | 103 | 11,568 | 571 | 1,587,145 | 674 | 1,598,713 |
| 36 | 108,541 | 36 | 108,541 | 130 | 16,167 | 593 | 1,651,626 | 726 | 1,667,193 |
| 47 | 136,076 | 47 | 136,076 | 121 | 13,522 | 588 | 1,656,180 | 709 | 1,669,702 |
| 26 | 80,335 | 26 | 80,335 | 118 | 16,023 | 597 | 1,690,985 | 715 | 1,707,008 |
| 38 | 121,231 | 38 | 121,231 | 113 | 12,055 | 657 | 1,939,236 | 770 | 1,951,291 |
| 67 | 188,055 | 67 | 188,055 | 117 | 12,503 | 530 | 1,547,355 | 647 | 1,559,858 |
| 27 | 71,633 | 29 | 71,915 | 213 | 21,748 | 486 | 1,368,659 | 699 | 1,390,407 |
| 63 | 44,422 | 64 | 45,037 | 253 | 25,614 | 556 | 1,424,907 | 809 | 1,450,521 |

*Exports of Indian Manufactured Piece-Goods and Yarns from Bombay Port only.*

**1915-1916.**

*From Official Returns.*] [*Year ending 31st March* 1916.

| EXPORTED TO | LENGTH AND WEIGHT. | | | | | | | VALUE. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Piece-Goods. Millions of [0000's omitted.] | | Yarns. | Percentage of | | Total Weight. | | Lakhs of Rupees. [000's omitted.] | | Percentage of | | Total Value in Lakhs of Rupees. [000's omitted.] | Per-centage. |
| | | | | Goods. | Yarns. | Millions of lbs. [0000's omitted.] | Per-centage. | | | Goods. | Yarns. | | |
| | Yards. | lbs. | lbs. | % | % | | % | Goods. | Yarns. | % | % | | % |
| Foreign Ports ... ... ... | 84·14 | *21·03 | 151·73 | 21·97 | 78·07 | 172·76 | 59·56 | †1,34·43 | 6,56·68 | 20·99 | 79·88 | ‡ 7,91·11 | 54·09 |
| Indian Ports ... ... ... | 221·60 | *55·40 | 22·23 | 57·87 | 11·44 | 77·63 | 26·76 | (a) 3,95·33 | 91·45 | 61·72 | 11·12 | (b) 4,86·78 | 33·28 |
| Interior by Rail ... ... ... | *77·20 | 19·30 | 20·38 | 20·16 | 10·49 | 39·68 | 13·68 | §1,10·78 | § 73·87 | 17·29 | 9·00 | §1,84·65 | 12·63 |
| Total Indian ... | 298·80 | 74·70 | 42·61 | 78·03 | 21·93 | 117·31 | 40·44 | 5,06·11 | 1,65·32 | 79·01 | 20·12 | 6,71·43 | 45·91 |
| Grand Total ... | 382·94 | 95·73 | 194·34 | 100·00 | 100·00 | 290·07 | 100·00 | 6,40·54 | 8,22·00 | 100·00 | 100·00 | 14,62·54 | 100·00 |

* Assuming 4 yards to be the equivalent of 1 lb. and *vice versa*.
† Piece-goods only; value including all other sorts (Handkerchiefs, Hosiery, etc.), Rs. 1,41·42 lakhs; or,
‡ Inclusive of Yarns, Rs. 7,98·11 lakhs.
§ Estimated, Government having discontinued the publication of the value of Indian Manufactured Goods despatched to "other provinces" from Bombay Port.
(a) Piece-goods only; value including all other sorts (Handkerchiefs, Hosiery, etc.), Rs. 4,90·51 lakhs; or,
(b) Inclusive of Yarns, Rs. 4,91·07 lakhs.

*Exports of Indian Manufactured Piece-Goods and Yarns from Bombay Port only.*

## 1916-1917.

*From Official Returns.*] [*Year ending 31st March* 1917.

| EXPORTED TO | LENGTH AND WEIGHT. | | | | | | | VALUE. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Piece-Goods. Millions of (0000's omitted.) | | Yarns. | Percentage of | | Total Weight. | | Lakhs of Rupees. (000's omitted.) | | Percentage of | | Total Value in Lakhs of Rupees (000's omitted). | Percentage. |
| | | | | Goods. | Yarns. | Millions of lbs. (0000's omitted.) | Percentage. | | | Goods. | Yarns. | | |
| | Yards. | lbs. | lbs. | % | % | | % | Goods. | Yarns. | % | % | | % |
| Foreign Ports ... ... ... | 214·30 | *53·57 | 157·31 | 45·11 | 82·00 | 210·88 | 67·90 | †388·82 | 7,32·57 | 42·01 | 80·98 | ‡11,16·39 | 61·40 |
| Indian Ports ... ... ... | 171·31 | *42·84 | 16·16 | 36·08 | 8·42 | 59·00 | 18·99 | (a) 3,64·45 | 81·37 | 39·89 | 9·00 | (b) 4,45·82 | 24·52 |
| Interior by Rail ... ... ... | * 89·35 | 22·34 | 18·37 | 18·81 | 9·58 | 40·71 | 13·11 | § 165·30 | § 90·66 | 18·10 | 10·02 | §2,55·96 | 14·08 |
| Total Indian ... | 260·69 | 65·18 | 34·55 | 54·89 | 18·00 | 99·71 | 32·10 | 5,29·75 | 1,72·03 | 57·99 | 19·02 | 7,01·78 | 38·60 |
| Grand Total ... | 474·99 | 118·75 | 191·84 | 100·00 | 100·00 | 310·59 | 100·00 | 9,13·57 | 9,04·60 | 100·00 | 100·00 | 18,18·17 | 100·00 |

* Assuming 4 yards to be the equivalent of 1 lb., and *vice versa*.
Piece-goods only; value including all other sorts (Handkerchiefs, Hosiery, &c.), Rs. 3,98·24 lakhs; or,
‡ Inclusive of Yarns, Rs. 11,30·81 lakhs.
§ Estimated, Government having discontinued the publication of the value of Indian Manufactured Goods despatched to "other provinces" from Bombay Port.
(a) Piece-goods only; value including all other sorts (Handkerchiefs, Hosiery, &c.), Rs. 374·69 lakhs; or,
(b) Inclusive of Yarns, Rs. 4,56·06 lakhs

*Foreign Countries to which Grey Cotton Piece-Goods of Indian manufacture have been exported from Bombay since* 1911-1912.

(*From Government Returns.*) *Years ending 31st March.*

| To | In lakhs of yards (000's omitted). | | | | | |
|---|---|---|---|---|---|---|
| | 1911-12. | 1912-13. | 1913-14. | 1914-15. | 1915-16. | 1916-17. |
| Aden and Dependencies ... ... | 76·50 | 90·48 | 51·63 | 86·20 | 168·99 | 535·91 |
| Ceylon ... ... ... ... | ·14 | ·46 | ·22 | ·40 | 1·02 | ·90 |
| Straits Settlements ... ... | ·64 | 1·66 | ·81 | 2·46 | 1·08 | 14·80 |
| China-Hongkong .. .. | ·40 | ·79 | ·61 | ·92 | ·40 | ·30 |
| China, Shanghai, etc. ... ... | 1·27 | 8·55 | 5·99 | ·36 | 2·66 | 2·30 |
| Mauritius and Dependencies ... | 14·17 | 17·12 | 11·11 | 17·49 | 25·47 | 19·11 |
| Zanzibar and Pemba ... ... | 11·25 | 6·00 | 4·38 | 3·36 | 8·75 | 42·75 |
| East African Protectorate ... | 30·55 | 37·08 | 29·77 | 26·11 | 36·24 | 172·49 |
| Seychelles ... ... ... | ·67 | ·44 | ·04 | ·18 | ·69 | 1·27 |
| Turkey-Asiatic ... ... ... | 57·11 | 57·14 | 102·29 | 36·72 | 62·49 | 163·12 |
| Arabia-Bahrein, Muscat, etc. ... | 21·08 | 17·66 | 11·57 | 13·61 | 22·23 | 72·19 |
| Persia ... ... ... ... | 40·46 | 36·31 | 36·69 | 27·76 | 51·62 | 168·02 |
| Egypt ... ... ... ... | 19·51 | 10·42 | 19·75 | 8·66 | 38·22 | 77·96 |
| Madagascar ... ... ... | ·22 | ·04 | ·16 | ... | ·76 | 8·15 |
| Siam ... ... ... ... | 18·11 | 21·32 | 21·27 | 15·62 | 21·87 | 36·55 |
| Portuguese East Africa ... ... | 36·58 | 46·36 | 45·01 | 42·67 | 56·07 | 73·96 |
| German „ „ ... ... | 55·10 | 69·41 | 55·89 | 24·58 | ... | ·98 |
| Italian „ „ ... ... | 5·83 | 3·87 | 4·88 | 2·92 | 22·40 | 44·80 |
| French Somaliland ... .. | ... | ·87 | 18·36 | 7·43 | 3·43 | ... |
| Other Countries ... ... ... | 1·99 | ·04 | ·06 | ·07 | ·33 | 6·62 |
| Total Grey Piece-Goods ... | 386·88 | 426·02 | 420·49 | 317·52 | 524·72 | 1441·17 |
| Value in Lakhs of Rupees ... | 60·62 | 69·92 | 67·33 | 49·14 | 72·91 | 229·01 |

*Foreign Countries to which Indian Yarns have been exported from Bombay since* 1911-12.

(*From Government Returns.*) *Years ending* 31*st March.*

| To | In Lakhs of lbs. (000's omitted). | | | | | |
|---|---|---|---|---|---|---|
| | 1911-12. | 1912-13. | 1913-14. | 1914-15. | 1915-16. | 1916-17. |
| United Kingdom ... ... ... | 8·69 | 6·68 | 3·01 | 4·55 | 22·78 | 23·18 |
| Malta and Gozo ... ... ... | 1·98 | 1·72 | 1·46 | 1·30 | ·32 | ·56 |
| Germany ... ... ... ... | ... | ... | ... | ... | ... | ... |
| Holland ... ... ... ... | ... | ... | ... | ... | ... | ... |
| Belgium ... ... ... ... | ... | ... | ... | ... | ... | ... |
| France ... ... ... ... | ·02 | ... | ·08 | ... | ... | ... |
| Spain ... ... ... ... | ... | ... | ... | ... | ... | ... |
| Italy ... ... ... ... | ... | ... | ... | ·02 | 1·32 | ·18 |
| Austria Hungary... ... ... | ·77 | ·84 | ·26 | ... | ... | ... |
| Bulgaria ... ... ... ... | 1·08 | ·20 | ·46 | ·25 | ... | ... |
| Roumania ... ... ... ... | ·34 | ·20 | ... | ·28 | ... | ... |
| Greece ... ... ... ... | ·02 | ... | ... | ... | ... | ... |
| Aden and Dependencies... ... | 22·53 | 20·85 | 15·07 | 14·50 | 24·16 | 5·36 |
| Ceylon ... ... ... ... | ·32 | ·32 | ·65 | ·78 | 1·80 | 1·26 |
| Straits Settlements ... ... | 40·83 | 42·04 | 44·91 | 45·77 | 44·29 | 43·33 |
| Chioa-Hongkong ... ... | 537·69 | 900·63 | 900·74 | 621·28 | 682·81 | 617·23 |
| China, Shanghai, etc. ... ... | 672·62 | 818·85 | 765·32 | 492·04 | 635·47 | 719·61 |
| Japan ... ... ... ... | ... | ... | ... | ... | ... | ... |
| Zanzibar and Pemba ... ... | 3·22 | ·52 | ·30 | ·42 | ·38 | ·49 |
| East African Protectorate ... | ·18 | ·18 | ·36 | ·19 | ·30 | ·12 |
| Turkey in Europe ... ... | 2·85 | 5·18 | 2·54 | 1·95 | ... | ... |
| Turkey in Asia ... ... ... | 75·46 | 64·09 | 72·60 | 44·95 | ·77 | 1·80 |
| Arabia-Bahrein, Muscat, etc. ... | 9·41 | 8·28 | 4·94 | 4·92 | 4·56 | 17·11 |
| Persia ... ... ... ... | 15·87 | 18·74 | 18·10 | 17·67 | 25·83 | 51·08 |
| Java ... ... ... ... | 9·14 | 2·37 | 2·47 | ·90 | 7·07 | 9·32 |
| Celebes and other Islands ... | ... | ... | ·03 | 2·23 | ·42 | ... |
| Siam ... ... ... ... | 1·68 | 2·72 | 3·24 | 5·14 | 8·28 | 10·94 |
| Phillippines ... ... ... | ·22 | ·21 | ·45 | ·29 | ·14 | ·64 |
| Egypt ... ... ... ... | 17·65 | 21·08 | 16·10 | 15·24 | 56·04 | 70·24 |
| Tripoli ... ... ... ... | ·26 | 1·51 | 4·57 | 2·17 | ... | ... |
| Portuguese, German and Italian East Africa ... ... ... | ·70 | ·75 | 1·10 | ·67 | ·81 | ·47 |
| Other Countries ... ... ... | ·46 | ·13 | ·65 | ·87 | ·27 | ·28 |
| Total Yarns ... | 1,424·49 | 1,918·59 | 1,859·21 | 1,278·33 | 1,517·32 | 1,573·12 |
| Value in lakhs of Rupees ... | 709·89 | 927·07 | 921·00 | 603·74 | 656·68 | 782·57 |

# RULES AND REGULATIONS

OF THE

# Bombay Chamber of Commerce.

*(Revised and adopted down to the Annual General Meeting of the Chamber held on 25th March 1918.)*

1. THE objects and the duties of the Chamber shall be to encourage a friendly feeling and unanimity among commercial men on all subjects involving their common good; to promote and protect the general mercantile interests of the Bombay Presidency; to collect and classify information on all matters of general commercial interest; to obtain the removal, as far as such a Society can, of all acknowledged grievances affecting merchants as a body, or mercantile interests in general; to receive and decide references on matters of usage and custom in dispute, recording such decisions for future guidance, and by this and such other means, as the Committee for the time being may think fit, assisting to form a code of practice for simplifying and facilitating business; to communicate with the public authorities, with similar Associations in other places, and with individuals on all subjects of general mercantile interest; and to arbitrate between parties willing to refer to, and abide by, the judgment of the Chamber.

2. There shall be two classes of members of the Chamber, namely, Chamber Members and Associate Members. The number of members of either class shall be unlimited.

3. Every member elected previous to the 25th day of March, 1918, shall be a Chamber Member.

4. Every person being a British subject engaged or interested in mercantile pursuits shall be eligible for election as a Chamber Member.

5. Every person not being a British subject similarly engaged or interested other than a subject of a State with which the British Empire was at war on the 25th day of March, 1918, shall be eligible for election as an Associate Member.

6. Associate Members shall be entitled to all the privileges of Chamber Members save and except the right to vote for any purpose whatsoever other than as provided by Rule 26 hereof.

7. Every candidate for admission as a member of either class shall be proposed by one and seconded by another Chamber Member in a letter addressed to the Secretary of the Chamber and shall be balloted for. The letter shall be signed by the proposer or seconder and shall give the full name and address and the nationality of the candidate, and his profession, business or occupation.

8. Upon receipt of an application for admission as a member of either class, the Secretary shall bring the same before the Committee hereinafter mentioned at their next meeting when the following provisions shall have effect, namely :—

(*a*) The ballot shall be open for seven consecutive days (exclusive of Sunday, Christmas Day, Good Friday, and Bank Holidays), which shall be fixed by the Committee.

(*b*) At least seven days' notice shall be given to all Chamber Members stating the name of the candidate, his nationality, profession, business or occupation, together with the names of his proposer and seconder, and the dates of the opening and closing of the ballot. Voting shall be by papers signed by the members and placed in the box provided for the purpose. Votes will be received up to 4 p.m. on the date fixed for the closing of the ballot. No vote by proxy shall be allowed.

(*c*) After 4 p.m. on the date fixed for the closing of the ballot the ballot box shall be opened by the Secretary of the Chamber in the presence of a member of the Committee who shall jointly declare in writing the result of the voting.

(*d*) No ballot shall be valid unless at least one-fourth of the Chamber Members shall have recorded their votes and one negative vote in six shall exclude.

(*e*) If the candidate shall be duly elected, his election shall be notified to him by the Secretary and a copy of the Rules and Regulations of the Chamber shall be trans-

mitted to him together with a bill for his subscription upon payment of which, but not before, the candidate shall be entitled to the privileges and advantages of the Chamber according to his class of membership, and such payment shall *ipso facto* be held to imply his acquiescence in all the Rules and Regulations of the Chamber.

(*f*) No person who on ballot has been excluded, shall be again proposed as a member of either class until after the lapse of six months from the date of his ballot; if after that period he shall be again proposed, it shall be stated in the notice of the application sent to Chamber Members that he has been balloted for on a previous occasion.

9. The Committee shall decide any question which may arise as to the eligibility or otherwise of any candidate for admission as a member of either class and their decision shall be final.

10. The annual subscription of each Chamber Member shall be Rs. 240 and of each Associate Member Rs. 180. The charge for a copy of each of the publications of the Chamber shall be Rs. 240 per annum to each member of either class. Members of either class elected after the 30th June in any year shall pay half the above amounts for the remainder of that year. The first subscription of each new member shall be due on election and all other subscriptions shall be due on the 1st January in each year but may be made payable half yearly.

11. A member must give written notice to the Secretary not less than one calendar month before the 31st of December in each year of his wish to resign his membership or he will be liable for the subscription for the ensuing year. A Chamber Member whose subscription is in arrear cannot vote, and if he votes, his vote shall not be counted. When the subscription of a member of either class is six months overdue all privileges of membership will be forfeited until his subscription has been paid. Subscriptions in arrear shall be treated as a debt due to and recoverable by the Secretary of the Chamber on behalf of the Chamber.

12. A majority of three-fourths of the Chamber Members present entitled to vote and voting at an annual or special meeting of the Chamber may by resolution expel any member of either class. Any such person shall from the passing of such resolution cease to be a member of the Chamber.

13. Any firm (which includes any joint stock company and any company incorporated by Royal Charter wherever the context so permits) may be admitted as a member of the Chamber and the provisions of these Rules relating to persons being candidates for membership and to persons being members of the Chamber shall, where not excluded by the context, apply to firms *mutatis mutandis* subject nevertheless to the following conditions, namely:—

(*a*) Any firm of which three-fourths of the capital shall belong to, or in the case of a company shall be represented by shares held by persons who are British subjects and of which the remaining one-fourth of the capital or any part thereof shall not belong to, or in the case of a company shall not be represented by shares held by persons who are subjects of a State with which the British Empire was at war on the 25th March, 1918, shall be eligible for admission as a Chamber Member. Any other firm or company other than a firm or company of which a partner or Director shall at the time of application for admission to membership be a subject of a State with which the British Empire was at war on the 25th March, 1918, shall be eligible for admission as an Associate Member.

(*b*) Any firm being a Chamber Member other than a firm elected prior to the 25th March, 1918, shall be deemed ineligible to continue a Chamber Member if three-fourths of the capital shall cease to belong to, or in the case of a company shall cease to be represented by shares held by persons who are British subjects and upon the happening of any such event as aforesaid the name of the firm shall be struck off the list of Chamber Members and entered in the list of Associate Members. Any firm being a member of either class shall be

deemed ineligible to continue a member of the Chamber which shall introduce as a partner or in the case of a company shall elect as a Director any person who shall be at the time of such introduction or election a subject of a State with which the British Empire was at war on the 25th day of March, 1918, and upon any such introduction or election as aforesaid the name of the firm shall be struck off the list of members of the Chamber. In neither case shall the firm be entitled to a refund of any portion of the annual subscription paid for the year in which such alteration in the capital or constitution of the firm or of the company or the Board of Directors as the case may be, shall have taken place.

(c) Any firm which is a candidate for membership as a Chamber Member shall send with the application provided for by Clause 8 of these Rules a written statement of the names and nationalities of the persons constituting the firm or in the case of a company of its directors and a declaration by one of the partners of the firm, or in the case of a company by one of its directors or by any manager or officer of any such firm or company duly authorised by power of attorney that the firm or company as the case may be is eligible for election as a Chamber Member under these rules.

(d) The Secretary of the Chamber shall enter the names and nationalities of the partners for the time being constituting each firm and of the directors for the time being of each company whether admitted to membership as a Chamber Member or as an Associate Member in a register of firms to be kept for the purpose.

(e) All persons whose names shall appear in the register of firms shall be entitled to attend the meetings of the Chamber but only those firms which shall have been admitted to membership as Chamber Members shall be entitled to vote, and only one member of a firm or one director of a company which shall have been admitted to membership as a Chamber Member or any manager

or officer of any such firm or company duly authorised by Power of Attorney shall be allowed to vote.

14. There shall be an Annual General Meeting of the Chamber which shall be held on a date not later than the 15th April to be fixed annually by the Committee for the purposes of receiving the Report of the Committee and the Statement of Accounts and of considering and, if necessary, taking action with reference to any business or motion of which due notice shall have been given. Notice of the Annual General Meeting and of the business to be transacted thereat shall be given seven days previously by circular to all members or by advertisement in one or more of the English newspapers published in Bombay.

15. The Committee shall lay before the Annual General Meeting of the Chamber a report of its proceedings and an account of the receipts and disbursements during the preceding year ending the 31st December. Copies of such report and account shall be circulated to all members at least seven clear days before the holding of such Annual General Meeting. The account shall be duly audited by a firm of accountants who shall be appointed at the Annual General Meeting of the Chamber. Any auditor quitting office shall be eligible for re-election. The auditors may be members of the Chamber provided that no member of their firm is a member of the Committee at the time. If any casual vacancy occurs in the office of auditor the Committee shall forthwith fill up the same.

16. Special Meetings of the Chamber may be convened by the Chairman of the Committee or in his absence by the Deputy Chairman of the Committee and shall be so convened upon a requisition in writing stating the objects for which such meeting is to be convened signed by ten or more Chamber Members and forwarded to the Secretary of the Chamber, and, if such meeting shall not be convened within 21 days of such requisition being received by the Secretary, the requisitionists may themselves convene such meeting, and all expenses of convening the same shall be defrayed by the Chamber. Notice of such meeting stating the objects shall be given at least seven days previously by a circular to all members or by advertisement in one or more of the English newspapers published in Bombay.

17. Questions at all Annual and General Meetings, saving only questions relating to the alteration of these Rules, shall be determined by a majority of the Chamber Members present and entitled to vote and voting.

18. The quorum for an Annual or Special General Meeting of the Chamber shall be twenty Chamber Members present and entitled to vote. No business shall be transacted at any Annual or Special General Meeting unless the requisite quorum be present at the commencement of the business. If within half an hour from the time appointed for the meeting the quorum is not present, the meeting, if convened upon such a requisition as provided by Rule 16, shall be dissolved, but in any other case it shall stand adjourned to the same day in the next week at the same time and place, and if at such adjourned meeting a quorum is not obtained those Chamber Members who are present and entitled to vote shall be a quorum and may transact the business for which the meeting was called.

19. Notwithstanding anything contained in these Rules any member may at any Annual or Special General Meeting of the Chamber propose any motion without previous notice provided that the majority of the Chamber Members present and entitled to vote at such meeting consent thereto.

20. Each meeting of the Chamber shall be presided over by the Chairman of the Committee or in his absence by the Deputy Chairman of the Committee, and in the absence of both the beforementioned officers the meeting shall elect its own Chairman. The Chairman presiding at any meeting shall have an original and also a casting vote.

21. The business of the Chamber and the administration of its funds shall be managed by a Committee consisting of a Chairman, Deputy Chairman and seven other Chamber Members. The Chairman and Deputy Chairman shall be elected and the seven other Chamber Members nominated in manner hereinafter appearing. All the Members of the Committee shall retire annually at the close of the day on which the Annual General Meeting of the Chamber shall be held, but shall be eligible for re-election. The elected

representatives of the Chamber in the Legislative Councils of the Governor General of India and the Governor of Bombay not being members of the Committee at the time of their election shall also be *ex-officio* members of the Committee during their term of office.

22. The following Rules with respect to the election and nomination of the members of the Committee shall have effect, namely :—

(*a*) The Chairman and Deputy Chairman shall be separately elected by ballot, the election of the Chairman taking place first. The ballot in each case shall be opened and closed on such days in January as the retiring Committee shall appoint.

(*b*) Previous to the date fixed for the opening of the ballot, the Secretary shall send to each Chamber Member the names of all the gentlemen who are eligible for election as Chairman or Deputy Chairman and shall state the dates on which the ballot in each case will be respectively opened and closed.

(*c*) Votes will be received up to 4 p. m. on the date fixed for the closing of the ballot.

(*d*) Voting shall be by papers signed by the members and placed in the box provided for the purpose. No vote by proxy shall be allowed.

(*e*) No member shall give more than one vote for each candidate.

(*f*) After 4 p. m. on the date fixed for the closing of the ballot in each case, the ballot box shall be opened by the Secretary in the presence of a Scrutineer, appointed by the Committee.

(*g*) Those gentlemen in whose favour the largest number of votes for the offices of Chairman and Deputy Chairman are recorded shall be considered duly elected. In the event of the gentlemen at the head of the list for the office of Chairman or Deputy Chairman respectively declining to act, or both declining to act, there shall be a fresh election for either or both offices.

(*h*) In the event of an equality of votes preventing the due election of either office bearer, the Chamber Members shall vote afresh in the manner above laid down.

(*i*) The remaining seven members of the Committee, of whom four shall be Mercantile Members, and three shall be representatives of Banking, Railway and Shipping interests, shall be nominated by the retiring Committee in conjunction with the newly elected Chairman and Deputy Chairman. The names of the gentlemen selected shall be submitted to a General Meeting of the Members of the Chamber for confirmation.

(*j*) In the event of a casual vacancy in the Committee, the remaining members shall have the power of filling the vacancy unless the vacancy be a vacancy in the office of Chairman in which case the vacancy shall be filled by ballot in the manner hereinbefore appointed. A vacancy shall be considered *ipso facto* to occur if a member remain absent from Bombay for more than two months.

(*k*) Chamber Members, partners in firms and Directors of companies which are Chamber Members, and Managers and Officers of such firms or companies duly authorised by Power of Attorney shall be eligible for election and nomination as members of the Committee, but no two representatives of the same firm or company shall be Members of the Committee at the same time.

(*l*) The new Committee as so elected and nominated and confirmed shall take office on the day succeeding the day on which the Annual General Meeting of the Chamber shall be held and shall continue to act until the close of the day on which the next succeeding Annual General Meeting of the Chamber shall be held.

23. The Committee shall, as a rule, meet at least once a week, but when there is no business of importance to transact or when a public holiday falls on the day on which the ordinary weekly meeting would, in natural course, take place, the Chairman may, in the absence of any objection by a member or members of the

Committee, postpone the meeting of the Committee. In no case shall a period longer than twenty-eight consecutive days intervene between successive meetings of the Committee.

24. All meetings of the Committee shall be presided over by the Chairman and in his absence by the Deputy Chairman, and in the absence of both those officers by one of the members of the Committee elected by those present at the Meeting. Three members of the Committee shall be a quorum for the transaction of business. The Chairman of each meeting shall have an original as well as a casting vote.

25. The Committee shall have power to make, alter or revoke bye-laws for carrying on the business of the Chamber, but the Rules of the Chamber shall not be altered except by a majority of three-fourths of the Chamber Members present at a general meeting of the Chamber of which seven clear days' notice has been sent by the Secretary to all members stating the specific changes which will be proposed.

26. The Committee shall have power from time to time to appoint such Committees of its members to consider and deal with special matters as may be necessary and shall have power to associate with those Committees any member or members of the Chamber who shall have full privilege to act and vote on those Committees. Non-members of the Chamber may also be associated but without power to vote.

27. The Committee shall have power to take a lease of offices for the use of the Chamber and to appoint a Secretary and such other officers as may be found necessary for the due conduct of the business of the Chamber upon such terms and subject to such conditions as the Committee may think fit, and to remove every such officer and to pay all the expenses of the establishment, including any requisite legal expenses, and in particular to authorise the expenditure out of the funds belonging to the Chamber in each and every year of any sum or sums not exceeding in the aggregate the sum of Rs. 3,000 for any purpose or purposes which the Committee may in their absolute discretion deem to be fit and proper in the interests of the Chamber, and may also (but only with the approval of an Annual or Special General Meeting of the Chamber) grant pensions or other monetary relief to such

officers as aforesaid, when through ill health or old age or other good and adequate cause they have become incapacitated from further work.

28. All moneys or funds of the Chamber, as received, shall be paid into the hands of the Secretary for the time being and the same shall be available by cheques signed by the Chairman of the Committee or, in his absence by the Deputy Chairman of the Committee, for the time being, and by one other member of the Committee. In the absence of both the Chairman and the Deputy Chairman, cheques shall be signed by two members of the Committee.

29. All the proceedings of the Committee shall be subject to approval or otherwise of General Meetings duly convened.

30. The proceedings of the Committee shall be recorded in a Minute Book to be kept in the office of the Chamber, and shall be opened to the inspection of all members of the Chamber subject to such regulations as the Committee may make in this behalf.

31. The Secretary shall keep a correct and separate list of the names and addresses and nationalities of all Chamber Members and Associate Members. Such list shall be opened for the inspection of every member at any convenient time.

32. The Chamber may undertake through its Committee or a Committee appointed for the purpose the settlement of disputes arising out of commercial transactions under such regulations as the Committee may from time to time direct.

33. Any stranger not being a person eligible for election as a member of the Chamber engaged or interested in mercantile pursuits visiting the Presidency may be introduced as a visitor by any member of the Chamber inserting his name in a book to be kept for the purpose but a residence of two months shall subject him to the rule for the admission of members.

34. Gentlemen, being British subjects who are distinguished for public services, or who are eminent in commerce and manufactures may be elected Honorary Members of the Chamber, and as such shall be exempted from paying subscriptions.

35. The foregoing Rules shall be copied into a book, to be kept with the records of the Chamber. They shall be printed and copies shall be distributed to all members.

# BYE-LAWS FOR THE ELECTION OF MEMBERS OF THE CHAMBER AS TRUSTEES OF THE PORT OF BOMBAY.*

1. Chamber Members only shall be eligible for election as Trustees of the Port of Bombay.

2. The Committee of the Chamber shall as and when necessary invite applications from Chamber members for election as Trustees of the Port of Bombay, and shall fix the date on which the ballot shall be opened.

3. Any Chamber member desirous of becoming a candidate for election as a Trustee of the Port of Bombay shall signify in writing such his desire to the Secretary seven clear days before the date fixed for the opening of the ballot.

4. If the number of candidates for election shall be the same as the number of vacancies, the candidates shall be deemed to be elected.

5. If the number of candidates for election shall exceed the number of vacancies, the Secretary shall send the names of the candidates to each Chamber member three clear days before the date fixed for the opening of the ballot.

6. The ballot shall remain open for three consecutive days (exclusive of Sunday and Bank Holidays) from 10-30 a.m. to 4 p.m. on each day.

7. The voting shall be by papers signed by the Chamber members and deposited in a box provided by the Committee for the purpose. No vote by proxy shall be allowed.

8. No vote shall be received for any candidate whose name has not been circulated by the Secretary under Rule 5 hereof.

9. No vote shall be received from any person who is not a Chamber member.

10. After 4 p.m. on the day fixed for the closing of the ballot, the ballot box shall be opened by a Scrutineer (previously appointed by the Committee) and the Secretary, who shall jointly declare in writing the result of the voting.

11. The candidate, or where there is more than one Trustee to be elected, the candidates, not exceeding the number of trustees to be elected, who has or have the largest number of votes shall be declared duly elected.

12. In the event of an equality of votes preventing the due election of any of the candidates, the Chamber members shall vote afresh in the manner above laid down in respect of the candidates having the equal number of votes.

13. In the event of a casual vacancy or the temporary absence of a Trustee, the same course shall be followed in the appointment of a substitute.

* These rules also apply to the election of the Chamber's representatives on the Council of the Governor General of India, the Council of the Governor of Bombay, the Board of the City of Bombay Improvement Trust and the Bombay Municipal Corporation.

# RULES REGARDING GENERAL DISPUTES AND ARBITRATIONS.

I. The Chamber, through its Committee, is prepared to arbitrate upon all questions of mercantile interests submitted :—

(1) either direct from the two parties to the dispute,

(2) or from the two surveyors or arbitrators appointed by the two parties to the dispute.

In (1) the Chamber, through its Committee, will appoint an Arbitrator. In (2) it will appoint an Umpire.

II. The following fees, to be remitted to the Secretary of the Chamber, together with the application for the appointment of an arbitrator or umpire, will be charged :—

(*a*) When both parties to the dispute are members of the Chamber Rs. 15, of which Rs. 5 will go to the funds of the Chamber and Rs. 10 to the gentleman appointed by the Chamber.

(*b*) When only one party to the dispute is a member of the Chamber Rs. 20, of which Rs. 5 will go to the funds of the Chamber and Rs. 15 to the gentleman appointed by the Chamber.

(*c*) When neither party is a member of the Chamber Rs. 45, of which Rs. 15 will go to the funds of the Chamber and Rs. 30 to the gentleman appointed by the Chamber.

(*d*) In the event of the arbitration not being proceeded with the fee deposited will be refunded, with the exception of the Chamber's fee of Rs. 5 under clauses (*a*) and (*b*) and Rs. 15 under clause (*c*).

*Note.*—In all cases where the dispute is not capable of being decided in the rooms of the Chamber an extra sum of Rs. 5 will be charged to cover the expenses of the gentleman appointed by the Chamber and will be paid to him.

III. The Committee of the Chamber reserves the right to charge in special cases, involving much time and trouble, a special fee to be fixed by the Committee.

# COMMITTEES OF ARBITRATION.

Seeing it to be desirable that questions affecting the prevailing customs of trade in Bombay should be settled in such a way that the decisions arrived at may be properly recorded, and stand thereafter as precedents to regulate the settlement of similar disputes, it was decided by the Chamber, at a General Meeting held on 3rd August 1880, to try and institute such a system as it might be hoped would attain this object. References to the Chamber shall be open to all persons; and if any question affecting, or subject to, the custom of trade of Bombay be submitted, with the mutual consent of those interested, to the Committee of the Chamber, the latter will take it into consideration; and, if they consider it desirable, will appoint a Special Sub-Committee of Arbitration for its settlement under the following regulations:—

1.—A Sub-Committee shall consist of three members, of whom at least one should belong to the General Committee of the Chamber.

2.—A record book shall be kept in which all details shall be entered both as to the questions in dispute, the decisions of the Committee, &c., &c. This book shall be open to all members of the Chamber.

3.—The Sub-Committee may refer to the General Committee for instructions on any point of difficulty.

4.—With the concurrence of those interested, the Sub-Committee may take Counsel's opinion or the evidence of experts, at the expense of the disputants.

5.—The Sub-Committee may decline to express an opinion on the plea that points of law are involved in the case.

6.—A unanimous opinion expressed by the Sub-Committee shall be at once communicated to the parties interested by the General Committee.

7.—Any member of the Sub-Committee dissenting from the conclusion arrived at by the other two may communicate his reasons for dissenting when the Report is handed in to the General Committee.

8.—An opinion given by the Sub-Committee from which dissent is expressed by any of the members shall be reconsidered by the General Committee.

9.—If, out of the General Committee, not less than three members consider that the expression of dissent is justified, the Sub-Committee may be asked to reconsider the case.

10.—If, on reconsideration, the opinion of the Sub-Committee remains unchanged, the decision shall be communicated to the parties interested by the General Committee.

11.—It shall be open to the General Committee to record, in such way as they may consider best, any cases which may be useful as precedents in establishing the custom of the Port.

12.—A minimum fee of Rs. 30 shall be payable to the Secretary of the Chamber by each of the parties to the Arbitration on filing their case, and shall be distributed as follows—Not less than Rs. 15 to the General Funds of the Chamber, and the remainder equally among the arbitrators.

13.—In a case involving a larger fee than Rs. 30 from each party the same shall be fixed by the General Committee who shall also decide as to the distribution. Any extra expense incurred shall be borne by the disputants.

# RULES FOR SURVEYS AND ARBITRATIONS ON PIECE-GOODS.

*As agreed upon with the Native Piece-Goods Merchants' Association on 7th August* 1913.

1. The Chamber of Commerce and the Native Piece-Goods Merchants' Association will each appoint a number of members not exceeding 30 to act as Surveyors.

2. In event of Surveyors disagreeing in their award they may refer the matter to an Umpire chosen by themselves before the arbitration is commenced. The said Umpire to be selected either from the official lists of Surveyors drawn up by the Chamber and the Association, respectively, or from the list of Umpires drawn up as mentioned in Clause 4.

3. If Surveyors are unable to agree as to their Umpire and also disagree in their award, they shall refer the dispute to the Chamber of Commerce for the appointment of an Umpire.

4. The list of Umpires will be drawn up at a meeting held in the Chamber of Commerce between the Chairmen and Vice-Chairmen of the Chamber and of the Association, respectively, and the number selected from each body shall be equal. The number of each shall not be less than six and not more than twelve. The actual number shall be fixed at the first meeting held.

At this said Meeting the representatives of the Chamber and of the Association will select their own Umpires, respectively.

5. The appointment of Umpires is left to the Chamber of Commerce when disputes are referred to the Chamber for such an appointment.

6. In cases where it is considered that special expert knowledge is required, the Chamber has the right to appoint an Umpire who may not necessarily be on the official list of Umpires.

7. In all cases, the decision of an Umpire shall be final.

8. This agreement shall come into force on 15th October, but business shall be resumed at once.

9. Six months' notice in writing shall be given by either party before this agreement can be terminated.

NOTE.—The Chamber undertakes to act fairly in the appointmen of Umpires as between the two parties.

The proposed additions Nos. 1, 2, 3, 4 mentioned in the Association's letter, dated 2nd April last, are withdrawn, and No. 5 is accepted.

No. 5 reads as follows:—

In cases where both the Surveyors agree as to the buyer's right to more or less compensation as regards the complaints made, but the only point of disagreement is the amount of the compensation, the Umpire shall either agree with one or other of the Surveyors, or shall award compensation within the limits awarded by the Surveyors.

10. The Native Surveyors to be chosen from among the following:—

| | |
|---|---|
| Mr. Motilal Kanji | (Messrs. Kanji Dharamsey) |
| „ Motilal Valabhji | ( „ Motilal Kesbavji) |
| „ Jagjiwan Sheskaran | ( „ Amritlal Jugjiwan) |
| „ Vasanji Naranji | ( „ Matoobhai Vasanji) |
| „ Vithaldas Damoder Govindji | ( „ Damoder Govindji) |
| „ Jethabhai Valji | ( „ Jethabhai Valji) |
| „ Devidas Madhavji, J.P. | ( „ Madhavji Thakersey) |
| „ Mangaldas Gopalji | ( „ Chhotalal Mangaldas) |
| „ Mathuradas Haribhai | ( „ Valabhdas Jamnadas) |
| „ Dhanjishaw Ardeshir | ( „ Hormasji Kharsetji) |
| The Hon. Mr. Manmohandas Ramji, J.P. | ( „ Manmohandas Ramji) |
| Mr. Mulji Laxmidas | ( „ Walji Sunderji) |
| „ Chatrabhuj Shivji, J.P. | ( „ Chatrabhuj Shivji, J.P.) |
| „ Purshottam Kooverji | ( „ Trikamdas Purshottam) |
| „ Goculdas Dharamsey | ( „ Rowji Naranji) |
| „ Narandas Haribhai | ( „ Hemraj Jesang) |
| „ Naranji Narsi | ( „ Gordhandas Naranji) |
| „ Ranchhoddas Harjiwan | ( „ Damoder Haridas) |
| „ Naranji Dayal | ( „ Premchand Chaganlal) |
| „ Valji Sunderji | ( „ Valji Sunderji) |
| „ Valji Govind | ( „ Morarji Kalyanji & Co.) |
| „ Jamnadas Harakhji | ( „ Jamnadas Harakhji) |
| „ Madhavji Thakersey | ( „ Madhavji Thakersey) |
| „ Mulji Kersondas | ( „ Mulji Kersondas) |
| „ Narandas Purushottam | ( „ Kavasji Framji & Co.) |
| „ Lalji Govindji | ( „ Bhucandas Govindji) |
| „ Mathuradas Dungersi | ( „ Mathuradas Liladher & Co, Ghella Dayal) |
| „ Gokuldas Jivraj | ( „ Morarji Govindji) |
| „ Govindji Jivandas | ( „ Bhalchandra Balvant) |
| „ Balvantrai Ramchandra | |

11. The European Surveyors to be chosen from among the following :—

| | |
|---|---|
| Mr. J. G. Adams | (Messrs. Shaw Wallace & Co.) |
| „ F. Barraclough | ( „ L. & F. Barraclough & Co., Ld.) |
| „ L. Barraclough | ( „ L. & F. Barraclough & Co., Ld.) |
| „ J. B. Bennett | ( „ Latham, Abercrombie & Co.) |
| „ R. Bossi | ( „ C. Boggiano & Co.) |
| „ G. H. Bowman | ( „ Lyon Lord & Co., Ld.) |
| „ R. H. Brooke | ( „ Bombay Co., Ld.) |
| „ A. P. Carus | ( „ Fleming Shaw & Co.) |
| „ A. D. M. Clarke | ( „ Bombay Co., Ld.) |
| „ B. H. Duxbury | ( „ J. Duxbury & Co., Ld.) |
| „ R. D. England | ( „ W. & A. Graham & Co.) |
| „ Max Frei | ( „ Hegerle Sulzer & Co.) |
| „ S. Hanhart | ( „ E. Spinner & Co.) |
| „ H. Holmes | ( „ E. & W. Andrew Ld.) |
| „ N. G. Hunt | ( „ Greaves, Cotton & Co.) |
| „ Edgar Lea | ( „ David Sassoon & Co., Ld.) |
| „ E. R. Leefe | ( „ Kahn & Kahn.) |
| „ E. G. Montgomery | ( „ Owen & Okell.) |
| „ S. Moore | ( „ E. D. Sassoon & Co.) |
| „ J. Murat | ( „ Ralli Bros.) |
| „ W. A. Parker | ( „ Forbes, Forbes, Campbell & Co., Ld.) |
| „ F. H. Pearce | ( „ Ewart Latham & Co.) |
| „ J. Van Rykom | ( „ Holland-Bombay Trading Co., Ld.) |
| „ T. Sharples | ( „ Steiners, Ld.) |
| „ G. E. S. Sheers | ( „ Fleming Shaw & Co.) |
| „ F. F. Stileman | ( „ Killick, Nixon & Co.) |

12. Umpires to be chosen from the following list :—

Mr. L. Barraclough.
„ J. B. Bennett.
„ G. H. Bowman.
„ R. D. England.
„ H. Holmes.
„ J. Murat.
„ Thomas Sharples
„ Jaithabhai Valjee.
„ Vithaldas D. Govindji.
„ Vussonji Naranji.
„ Purshotam Cooverji Master.
„ Devidas M. Thackersey.
„ Chaturbhuj Shewji.
„ Motilal Kanji.

13. The fee for each Umpire's decision will be Rs. 15, of which Rs. 5 to be paid to the Chamber and Rs. 10 to the Umpire, loser paying, subject to the provisions of the Rule following.

14. It is to be understood that in the event of its being proved to the satisfaction of Surveyors that the importing house had previously offered an allowance in settlement of the dealer's claim equal to, or more than, the allowance granted by the Surveyors, then the whole cost of the survey shall fall on the dealer. On the other hand, if it be proved to the satisfaction of Surveyors that the dealer had offered to accept an allowance equal to, or less than, the allowance decided on by the said Surveyors, then the whole cost of the survey shall fall on the importing house.

# RULES AND REGULATIONS
FOR THE
## MEASUREMENT FOR TONNAGE
## of cotton and other goods in bales or packages under the orders of the Bombay Chamber of Commerce.

*Adopted at a General Meeting of the Chamber, held on 6th March* 1901.

I. Whereas it is expedient to collate and amend the Rules and Regulations for the measurement of goods.

II. All such Rules and Regulations hitherto in force are hereby rescinded and the following are substituted therefor with effect from the 1st April 1901.

III. In the following Rules and Regulations and in any Orders that may from time to time be issued by the General Committee of the Chamber of Commerce under Rule XVII—

(*a*) Measurer shall mean a measurer appointed by the Committee of the Chamber of Commerce for the purposes of these rules.

(*b*) Measurement shall mean measurement by such measurer.

(*c*) Shipper shall mean the person shipping the goods or his representative.

(*d*) Quay shall mean a place in the Docks or at one of the Bunders recognized for the regular shipment of goods.

(*e*) Vessel shall mean a vessel propelled by sail or steam and not being used for the conveyance of goods from the quay to another vessel in the Port of Bombay.

(*f*) Boat shall mean a vessel, lighter or craft used for the conveyance of goods from the Quay to a vessel in the Port of Bombay.

(*g*) Packages shall mean a bale, case, barrel, cask, bag or other receptacle subject to measurement.

(*h*) Consignment shall mean the whole quantity of one commodity subject to measurement to be shipped by one shipper in one vessel.

(*i*) Lot shall mean a package or number of packages forming part of a consignment and presented by one shipper at one time for measurement.

IV. Public Measurers shall be appointed under the authority of the Chamber of Commerce and stationed at the different quays to measure packages.

V. Fees, the amount of which shall from time to time be fixed under the Orders of the General Committee of the Chamber of Commerce, shall be levied in accordance with such Orders on all goods presented for measurement.

VI. No measurements shall be held good except such as are taken by a Measurer and with instruments bearing the stamp of the Chamber of Commerce.

VII. Such instruments shall be supplied and issued to the Measurers by the Chamber of Commerce.

VIII. All instruments shall be submitted to the Secretary of the Chamber of Commerce at intervals to be prescribed by the Committee and a register of such inspections shall be kept.

IX. Measurers shall be responsible for the good order of their instruments and for the prompt return to the Secretary of the Chamber of such as are defective or doubtful.

X. The Chamber's stamp borne by instruments that are found by the Secretary to be defective shall be by him defaced.

XI. Instruments on which the Chamber's stamp has been defaced may be re-stamped under the directions of the Secretary when they are in good order.

XII. Certificates of measurement shall be issued to shippers and/or to Ship Agents in such form and in such manner as the Committee for the time being shall from time to time provide.

XIII. Provided always that the Measurer may withhold or recall such certificate on his having reasonable cause to believe that an irregularity in the matter of shipment has been or is being committed in respect of the goods to which such certificate relates.

XIV. The goods measured shall be alongside the vessel within thirty-six hours after measurement, weather permitting, or the certificate shall be void and the packages shall be re-measured on board, written notice being given by the owner, agent or master of the ship to the Shipper and to the Measurer respectively.

XV. Shippers shall as far as possible see that their goods are so arranged for measurement as not to retard the work of the Measurers.

XVI. The salaries of the Measurers and all other expenses connected with this system of measurement shall be paid by the Chamber of Commerce from the Fee Fund raised under these Rules.

XVII. The Committee of the Chamber of Commerce are hereby authorized to appoint and maintain such staff of Measurers and Assistants, to fix and to pay such salaries to that staff, to fix and to collect such fees, to issue and from time to time to modify such orders, and to do all other such acts and things as may in their opinion be necessary for the proper and economical working of the system in conformity with the general principles herein laid down.

# Orders for the Conduct of Measurement of Goods for Tonnage by Public Measurers in the Port of Bombay.

Issued by the Committee of the Bombay Chamber of Commerce in pursuance of Section XVII of the Rules and Regulations adopted at a General Meeting of the Chamber held on the 6th March 1901.

(1) All Orders hitherto in force for the governance of Measurers are hereby rescinded and the following are instituted with effect from the 1st April 1901.

(2) The Measurers shall be in attendance on the Quays to which they are appointed whenever there are goods to be measured. During the busy season Measurers are expected to be on duty early and late.

(3) All Measurement Fees shall be paid to the Measurement Fee Clerk, and no goods shall be measured without the production of the Custom House Pass bearing the endorsement of the said clerk to the effect that the fees have been paid.

(4) The certificates of measurement issued in conformity with Rule XII shall show—

(*a*) the date, hour and place of measurement;
(*b*) the name of the shipper;
(*c*) the name of the vessel;
(*d*) the port of destination;
(*e*) the number and description of packages;
(*f*) the marks;
(*g*) the measurement;
and in the case of goods shipped by boats;
(*h*) the registered number of the boat;
(*i*) the name of the tindal.

The certificates of measurements shall be issued by the Measurers and shall in every case be signed by the Measurer who measured the goods. One copy only of each certificate shall be issued, and such single copy shall be handed to the shipper.

(5) The whole of the packages forming a consignment of not more than thirty-two packages must be deposited on the Quay before measurement is taken.

(6) Consignments of more than thirty-two packages may be presented for measurement in lots of not less than thirty-two packages provided always that each lot, as soon as it is measured, is loaded

into boats or shipped and that no unmeasured lot is mixed with a measured lot. Provided also that a final lot of less than thirty-two packages, being the complement of a consignment of more than thirty-two packages, may be measured separately.

(7) Shippers failing to have each lot as soon as measured loaded into boats or shipped; or shippers mixing unmeasured goods with measured goods or permitting them to be mixed; or shippers retarding the work of the Department by failing to move with reasonable promptitude the bales required by the Measurer to be moved for the proper performance of his duties; or shippers attempting to elude these regulations. any such persons or their representatives may be required by the Measurer to deposit on the Quay the whole complement of their consignment before measurement is taken. In all cases when such requisition is made, the Measurer making it shall briefly report in writing to the Secretary the name of the shipper against whom the goods in respect of which, and the reason for which it has been made.

(8) Measurer withholding or recalling a certificate under Section XIII of the Rules and Regulations adopted on the 6th March 1901 shall likewise briefly report to the Secretary in writing.

(9) No goods shall be measured otherwise than on a Quay excepting under the special conditions contemplated under Rule XIV and Order 22.

(10) Each and every package in a lot of packages not of uniform dimensions shall be measured individually. This Rule shall not apply to lots of pressed bales from various presses if the shipper arrange such diverse bales according to their respective dimensions separately on the Quay.

(11) In regard to packages of uniform dimensions, the Measurer shall use his judgment as to the proportion of such goods he should measure; but such proportion shall in no case be less than five per centum of each lot. Care must be taken by the Measurers that they are not induced to measure packages that do not fairly represent the average.

(12) In no case shall a shipper's man or men be allowed to put the callipers on a package. A peon of the Chamber holding the callipers may, when standing exactly in front, pull them tight with his

hands, but not when standing on one side, nor shall he ever be allowed to pull the callipers towards his chest or side or to put his shoulder to them.

(13) In measurement for length, care must be taken that the legs of the callipers touch the ground, and that bales when being measured lie in the same position as when in the press. Measurement of bales for depth and breadth shall be taken on the ends, half the number of bales being measured on the marked end and half on the other end.

(14) Measurers when measuring pressed bales shall ascertain whether all are from one press or not, and under orders (10) and (11) of these orders shall further ascertain how many bales there are from each press and shall give measurement accordingly and show on the certificate the number of bales to which each measurement relates.

(15) In cases where the shipper shall hand to the Measurer a letter from the owner, agent or master of the vessel authorising the Measurer to accept for measurement and calculation of average such packages as the said shipper may reserve for such measurement, the Measurer shall measure the packages so reserved and give a certificate on the basis of their measurement, provided that such packages represent not less than five per centum of the entire consignment.

(16) The scale of measurement fees leviable under Rules V and XVII shall be as follows :—

| | | |
|---|---|---|
| (*a*) | On Cotton, Wool, Hemp, Aloe Fibre, Twist (white and coloured), Rags, and waste in pressed bales. | pies 3 per bale. |
| (*b*) | On Round Timber or Logs, each ..... | annas 8. |
| (*c*) | On Gunny bales from Calcutta, Hides and Skins, Piece-goods, and all goods not included under (*a*) & (*b*) in packages of diverse dimensions... | anna 1 per package. |
| | Subject to a rebate of pies 9 per package on the Measurer's certifying that the lot measured consisted of not less than 32 packages all of uniform dimensions. | |
| (*d*) | On goods of any description measured on board a vessel ..... | anna 1 per package. |
| (*e*) | When the work of the Department admits of such an arrangement, the exclusive services of a Measurer for a day may be secured on payment to the Secretary of a fee of Rs. 10. | |

(*f*) The attendance of a Measurer on a Sunday or one of the Charter-Party Holidays when the Docks are closed may be secured on application to the Secretary, accompanied by the sum of Rs. 15, which shall be paid by him to the Measurer appointed by him to attend. The fee of Rs. 15 shall cover the services of one Measurer for one ship. If two Measurers are applied for two fees of Rs. 15 must be paid at time of application. If a Measurer is required to work on more than one steamer a separate fee of Rs. 15 must be paid in respect of each steamer.

(*g*) The attendance of a Measurer for night duty may be secured in the same manner as above.

(17) All disputes as to the applicability of Order 16 (*d*) under Rule XIV shall be referred to the Weather Working Days Committee of the Chamber and the decision of that Committee shall be final. With respect to Order 16 (*d*) a refund of pies 6 per package will be made on declaration of the said Committee, remitted on the invitation of the Claimant that the state of the weather during the thirty-six hours of grace allowed had been such as to justify the shipper's delay in bringing the goods alongside.

(18) Refund of Measurement Fees in full shall be made in respect of a consignment or portion of a consignment shut out after measurement.

(19) In respect of Round Timber and Logs, the measurement to be certified, in accordance with Order 4 (*g*), shall be as follows :—

Length in feet and inches : As found with tape.

Breadth : The mean of two measurements taken with calliper at thickest and thinnest portions.

Depth : Ditto ditto ditto.

The certificate shall also show under Order 4 (*a*) not only the time at which the work of measurement was commenced, but the time at which it was completed. On application to the Secretary supported by evidence of time as here provided, Refund will be made of the difference between the fee as prescribed under Order (16) (*b*), and a charge of Rupees Two for every hour or part of an hour actually occupied in measurement.

(20) Refund of Measurement Fees shall not be made for any sum less than one Rupee.

(21) All claims for Refund of Measurement Fees shall be made to the Secretary of the Chamber of Commerce, who shall allow or disallow such claims in conformity with these Orders, but no claim for Refund of Measurement Fees shall be allowed unless presented within one month from the date of the sailing of the vessel concerned.

(22) Each Measurer shall keep a Dispute Book and it shall be competent for any shipper or the owner, agent or master of a vessel who disputes the correctness of a measurement given in respect of goods being shipped by him to call for the said Dispute Book, which the Measurer shall produce at once, and to enter therein a claim to have the goods in question or any portion of them remeasured. And on the said shippers or the owner, agent or master of a vessel depositing with the Measurer the sum of annas 2 for each package to be remeasured, the Measurer shall at once remeasure such package or packages in such a manner that the shipper or the owner, agent or master of a vessel can see whether the measurement is correctly taken, and shall give to the shipper or the owner, agent or master of a vessel a certificate of the measurement so found and write thereon the words "Protested Certificate. Fee paid Rs....." and the sum so paid. The Measurer shall immediately thereafter forward to the Secretary a statement of the case together with the amount of the Fee received.

Provided that on any of the stations where more than one Measurer is employed, the Measurer whose measurements are disputed shall, immediately after receiving the protest and fee, call another Measurer who shall make the remeasurement in the manner above laid down, shall issue the "Protested Certificate" and forward the necessary statement to the Secretary.

(23) Should a shipper demand remeasurement under Order 22 and should, such remeasurement, in the opinion of the Secretary show the original measurement not to have been substantially correct, the extra fee of annas 2 per package shall be refunded to the shipper on demand and the case reported to the Committee.

(24) Every Measurer shall receive a book of temporary measurement slips together with indelible pencil and carbon paper for making such slips in triplicate. The Measurer will retain the first copy

and from it write up his certificates; the second copy he will hand to the shippers at the time of measurement, and the third to the ship agent's representative on demand.

Provided that when goods are shipped in boats for delivery alongside, the said third copy, belonging to the ship's agent, shall be handed to the boatman from whom it should be obtained by the ship's officers.

(25) One Measurer shall attend in each chowki at 10-30 a.m. for issue of the certificates relating to measurements made on the previous day. Provided that some discretion as to the exact hour of attendance for the purpose stated may be exercised by Measurers on stations were the state of the tide greatly affects the work. Certificates not claimed on the day succeeding measurement shall be preserved for one week and shall then be destroyed by the Measurer personally. Thereafter a certificate can be obtained only on application to the Secretary with the customary fee of Re. 1 for a duplicate certificate.

# GENERAL RATES OF COMMISSION.

*Table of General Rates of Commission chargeable in Bombay, as revised by the Committee of the Chamber of Commerce, and adopted at the General Meeting held on the 20th June 1889.*

IMPORT, EXPORT AND GENERAL BUSINESS.

| | | Per cent. |
|---|---|---|
| 1. | On effecting insurance on amount insured ... ... ... ... | ½ |
| 2. | On settling insurance losses, whether partial or total, also on procuring return of premium, exclusive of commission on receipt of cash ... ... ... ... ... ... ... | 1 |
| 3. | On the sale or purchase of goods of all denominations (except as under) ... ... ... ... ... ... ... | 2½ |
| 4. | On purchase of all kinds with the proceeds of goods sold, and on which a commission of 2½ per cent. has been previously charged... ... ... ... ... ... ... ... ... | 1 |
| 5. | On the sale or purchase of ships, of opium and of diamonds, pearls, and jewellery of all descriptions ... ... ... ... | 1 |
| 6. | On the sale or purchase of treasure or bullion ... ... ... | ⅛ |
| 7. | On the sale or purchase of cattle ... ... ... ... ... | 5 |
| 8. | On goods consigned which are disposed of by auction, or sent to a shop, on net proceeds ... ... ... ... ... ... | 2½ |
| 9. | On goods consigned and afterwards withdrawn, invoice cost ... | 1 |
| 10. | On guaranteeing the responsibility of persons to whom goods are sold on the amount of sale ... ... ... ... ... | 1 |
| 11. | On attending the delivery of contract goods to the Government or individuals... ... ... ... ... ... ... | 1 |
| 12. | On collecting house-rent ... ... ... ... ... ... | 1 |
| 13. | On sale or purchase of private Bills of Exchange ... ... | ⅛ |
| 14. | On effecting remittances by Bills of Exchange ... ... ... | ⅛ |
| 15. | On exchanging Government Securities of all descriptions, or investing money therein, and on transferring Government Paper from one constituent to another ... ... ... ... | ¼ |
| 16. | On surrendering or depositing in the Treasury Government Securities of all descriptions ... ... ... ... ... | ¼ |
| 17. | On recovering of bonds, or of bills for absentees overdue at the time of their being placed in the position of the Agent. | 1 |
| 18. | On debts when a process at law or by arbitration is necessary... | 2½ |
| 19. | On debts when recovered without process of law or arbitration. | 2½ |
| 20. | On managing the affairs of the estate for an executor or administrator ... ... ... ... ... ... ... ... | 5 |
| 21. | On recovering funds from a bankrupt estate ... ... ... | 2½ |
| 22. | On guaranteeing bills, bonds or debts in general, by endorsement or otherwise ... ... ... ... ... ... ... | |

| | | Per cent. |
|---|---|---|
| 23. | On bills of exchange returned, noted or protested ... ... | ¼ |
| 24. | On granting and cashing letters of credit ... ... .. ... | ½ |
| 25. | On depositing Government Paper as security for constituents ... | ½ |
| 26. | On deposits for short periods 2 or 3 months on amounts of not less than Rs. 25,000... ... ... ... ... ... ... | $\frac{1}{8}$ |

NATIVE CONSIGNMENTS.

27. The recognised rate of commission in England on the sale of consignments from Bombay shall be 2½ per cent., exclusive of brokerage and guarantee, and the same is added to the Scale of Commissions sanctioned by the Chamber.

SHIPPING BUSINESS.

| | | |
|---|---|---|
| 28. | On procuring freight ... ... ... ... ... ... ... | 2½ |
| | "When the freight is payable in sterling, the Commission shall be calculated on the sterling amount at the following rates for Bank Bills, *viz.*, at the rate for 6 months' sight Bank Bills when the freight is by sailing ships, and at the rate for 3 months' sight Bank Bills when by steamers." | |
| | Brokerage, when actually incurred, shall be considered a legitimate charge in ship's accounts. | |
| 29. | On collecting freight ... ... ... ... ... ... ... | 2½ |
| 30. | On tendering a vessel (if accepted) for the conveyance of troops; on the amount of the charter party ... ... ... ... | 2½ |
| 31. | On shipping goods of every description on which no commission for the purchase has been charged ... ... ... | 1 |
| 32. | On shipping treasure, bullion, and jewellery ... ... ... | ⅛ |
| 33. | On ship's disbursements when not in funds ... ... ... | 1 |
| 34. | On account of passage-money, whether the same passes through the Agent's hands or not ... ... ... ... ... ... | 5 |
| 35. | For executing orders to Charter or engage Tonnage in Bombay or at outports ... ... ... ... ... ... ... | 2½ |
| 36. | On realising Bottomry Bonds or negotiating any loan on *respondentia* ... ... ... ... ... ... ... ... | 1 |
| 37. | On landing and re-shipping goods from any vessel in distress, stranded or wrecked, or on landing or selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned,—on the declared value of all such goods as may be re-shipped, and on net proceeds of all such goods as may be publicly sold ... ... | 1 |
| | If Opium, Indigo, Raw Silk or Silk Goods ... ... ... | ½ |
| | If Treasure, Precious Stones, or Jewellery ... ... ... | ¼ |
| 38. | On moneys expended, *i.e.*, on all disbursements made in efforts to save Ship or Cargo ... ... ... ... ... | 2½ |

---

*Note applicable to Rates of Commission generally.—When the amount on which commission is payable is stated in rupees, the commission shall be calculated in that currency; and when in sterling at the rate provided for under Rule 28 of the General Rates of Commission which fixes the rate on "procuring freight."*

## SHIP FREIGHT INWARDS TO BOMBAY.
## PAYABLE IN BOMBAY.

At the Annual General Meeting of the Chamber held on the 25th March 1918 the Resolution passed at the General Meeting held on 9th August 1876, regulating the payment in Bombay of Ship Freight Inward to Bombay, was amended to read as follows:—

That the conversion into Indian currency of sterling freight inward to Bombay, payable in Bombay, shall, unless otherwise stipulated, be made at the rate for Bank Bills on London, payable on demand; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable in such purpose during the subsequent week, *i.e.*, the Monday to Saturday following the date of the Chamber's "Current Quotations."

## SHIP FREIGHT OUTWARDS FROM BOMBAY.
## PAYABLE IN BOMBAY.

Resolution passed at the Annual General Meeting of the Chamber held on 25th March 1918:—That the Resolution passed at the Annual General Meeting of the Chamber held on 21st February, 1912, regarding ship freight outwards from Bombay, payable in Bombay, be altered as follows:—

That freight outward from Bombay, stated in sterling, payable in Bombay (in the absence of any stipulation in the Shipping Order or Charter Party to the contrary), shall be converted into Indian Currency at the rate for Bank Bills on London, payable on demand; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable to goods shipped during the subsequent week, *i.e.*, the Monday to Saturday following the date of the Chamber's Current Quotations; the date governing the rate of exchange shall be the date of the mate's receipt, or in the case of a series of mate's receipts, the date of the last receipt; on difference of freight 4½ per cent. as customary in the case of sailing ships and 1½ per cent. for steamers being allowed as discount to cover cost of insurance and interest until the due date of the freight.

## ANTE-DATING BILLS OF LADING.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881:—

"That, having considered the question of ante-dating bills of lading either on dock receipts or for goods alongside, the Chamber is of opinion that such a proceeding is open to most serious objections and might involve grave responsibilities."

## SHUT-OUT CARGO.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 30th January 1889 :—

"That the Resolution passed at the Special General Meeting of the Chamber on 22nd July 1881, respecting shut-out cargo, be amended as follows:—That in cases when shipping orders have been issued without any special stipulation in respect of shut-out cargo, the shipper, provided he has fulfilled the terms of his shipping order, shall have the right to demand a fresh shipping order in the first going vessel for the same port from the Agent of the vessel that has failed to take in his cargo, and shall also be entitled to recover any losses and additional expenses which he may have incurred through his cargo being shut-out. If the Agent declines or omits to grant this, the shipper should himself have the power to engage the necessary tonnage, and to claim on the said Agent for any difference in freight or other expense to which he may have been put."

## DETENTION OF CARGO BOATS ALONGSIDE VESSELS.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881:—

"That, while recognizing the grievance which exists, the Chamber is unable to recommend a remedy that would be mutually satisfactory to those interested."

## DELIVERY OF GOODS ON SUNDAYS AND OTHER HOLIDAYS.

RESOLUTION passed at the Annual General Meeting of the Chamber on 11th March 1903:—

"That produce falling due for delivery on a Sunday or on a Charter Party and Shipping Holiday must be delivered on the day previous to the Sunday or the Charter Party and Shipping Holiday as the case may be."

## POCKETS OF CARGO.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 17th February 1909 :—

"It is the opinion of the Chamber of Commerce that pockets of cargo of any kind ought not to be of greater dimensions than 20"×28" and ought not to contain more than 56 lbs."

# TONNAGE SCALE AT BOMBAY.

## OLD SCALE.

---

### STEAMERS.

At the Annual General Meeting of the Members of the Bombay Chamber of Commerce, held on Tuesday, 8th October 1872, it was proposed by G. A. Kittredge, Esq., of Messrs. Stearns, Hobart & Co., seconded by Thomas Wilson, Esq., of Messrs. Antrobus & Co., and carried unanimously:—"That the subjoined Scale and the accompanying Rules be taken to regulate the steamer trade from Bombay and the Malabar Coast to the United Kingdom and the Continental Ports in Europe, in the absence of special agreement to the contrary":—

1. That the Tonnage Scale for steamers shall be on the basis of 40 cubic feet and 16 cwt. deadweight to the ton.
2. That Hides and Skins, whether in bales or bundles, be taken by measurement and not by weight.
3. That Oil be taken on the outside measurement of the cask.
4. That when Freight is payable on weight, the same is to be on the net weight delivered.
5. That these Rules and the subjoined Scale come into force for steamers from this date—Tuesday, 8th October 1872.

### SHIPS.

At a General Meeting of Merchants held in the offices of the Chamber of Commerce, Bombay, on the 6th of June 1856, convened by Circular under the direction of the Committee of the Chamber,

William Forsyth Hunter, Esq., Chairman of the Chamber, in the chair, it was proposed by Henry Scott, Esq., of Messrs. Finlay, Scott & Co., seconded by John Campbell, Esq., of Messrs. Campbell, Mitchell & Co., and unanimously carried:—"That from and after the 1st of January 1857, the following amended Scale be taken to regulate her Trade from Bombay and the Malabar Coast to the United Kingdom, in the absence of special agreement to the contrary."

Proposed by James Fleming, Esq., of Messrs. W. Nicol & Co., and seconded by William Trevor Roper, Esq., of Messrs. Lawrence & Co., and carried unanimously:—"That the freight on Oil be paid on the full gauge of the cask, ascertained at the port of discharge."

Proposed by Thomas Stock Cowie, Esq., of Messrs. Remington & Co., and seconded by John Parsons, Esq., of Messrs. Cardwell, Parsons & Co., and carried unanimously:—"That when freight is payable on weight, the same is to be on the net weight delivered."

(Sd.) W. F. HUNTER, *Chairman.*

---

AT the General Meeting of the Bombay Chamber of Commerce, held on 22nd July 1881, the following Resolutions were passed:—

I. That the subject of the revision of the Tonnage Scale be laid before the next General Meeting, so that any member desiring the re-measurement of any particular article of export may have an opportunity of bringing forward his proposal by Resolution.

II. That the General Committee be authorised to add new articles to the Tonnage Scale after testing them, notice being given to members by circular, and to the public by advertisement, of the time and place of such testing, and that such additions, before being formally entered in the Tonnage Scale, shall be sanctioned at a General Meeting of the Chamber.

III. That in any revision of the Tonnage Scale, which might be decided on by the Chamber, or any addition thereto, the present basis for ship and steamer tonnage shall be adhered to.

## NEW SCALE.

At a General Meeting of the Bombay Chamber of Commerce, held on 20th of July 1883, the following Resolution was passed :—

That Rule I prefixed to the Tonnage Scale be cancelled, and the following rule be substituted :—That the Tonnage Scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwts. deadweight.

The Tonnage Scale of the Bombay Chamber of Commerce up to 1901 consisted of three columns, namely, in the first column "Steamers, old scale," as established under the rules adopted at the General Meeting held on 8th October 1872, and under Rules II and III adopted at the General Meeting held on the 22nd July 1881 : and in the second column, "Steamers, new scale," as established under the rules adopted at the General Meeting held on 20th July 1883, together with the Rules II and III of 1881 aforesaid : and in the third column, "ships," as adopted at the General Meeting held on the 6th June 1856. Under the aforesaid Rules II and III of 1881, various alterations of and additions to the tonnage scale had been made from time to time, but the entering of such alterations and additions on the New Scale was not accompanied by removal of the original entry on the old scale. It was, therefore, resolved at the Annual General Meeting held on 12th March 1902, "that the following rates of tonnage hitherto shown upon the old scale, and which are hereby declared obsolete and void, be entirely deleted from the Tonnage Scale :—Bajree in bags, 16 cwts. ; Coffee in bags or Frazils, 12 cwts.; Copra in robbins, 8 cwts.; Gram in bags, 15 cwts.; Jowari in bags, 16 cwts.; Lang in bags, 16 cwts.; Mowra flowers, 16 cwts.; Mussur in bags, 16 cwts.; Teel or Gingelly seed, 14 cwts. ; Rape seed, 14 cwts.; Mustard seed, 14 cwts. ; Rice in bags, 16 cwts. ; Saltpetre, 16 cwts.; Wheat, 16 cwts."

| ARTICLES. | STEAMERS. | SHIPS. |
|---|---|---|
| | To the Ton. | To the Ton |
| Aloes, in kegs .. ... ... ... ... | 40 feet. | 16 cwt. |
| Alum, in bags ... ... ... ... ... | 16 cwt. | 20 cwt. |
| Annotto, in cases ... ... ... ... ... | 40 feet. | 50 feet. |
| Apparel ... ... ... ... ... ... | 40 feet. | 50 feet. |
| Arrowroot, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Assafœtida, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Bajree, in bags ... ... ... .. ... | 18 cwt. | 20 cwt. |
| Barilla ... ... ... ... ... ... | 16 cwt. | 20 cwt. |
| Barley, in bags ... ... ... ... ... | 15 cwt. | ..... |
| † Bran, in bags (pressed) ... ... ... | 10 cwt. | ..... |
| Do. do. (unpressed) ... ... ... | 9 cwt. | ..... |
| Bees' Wax, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Betelnut, in bags... ... ... ... ... | 13 cwt. | 16 cwt. |
| Blackwood, in straight square logs ... ... | 40 feet. | 50 feet. |
| Do. otherwise ... ... ... ... | 16 cwt. | 20 cwt. |
| Bone-meal and bone-dust ... ... ... | 20 cwt. | 20 cwt. |
| Bone-meal, in bags (in accordance with the average quality of which a standard is preserved by the Chamber) ... ... ... | 20 cwt. | ..... |
| *Bones, crushed, in bags (as per Standard A preserved by the Chamber) ... | 11 cwt. | ..... |
| *Do. B do. do. ... | 14 cwt. | ..... |
| *Do. C do. do. ... | 17 cwt. | ..... |

† *Note.*—Pressed Bran to be understood as not less than 5 maunds (of 28 lbs.) in a bag of 45½ × 25 inches.

*At the Annual General Meeting held on 6th March 1901, the following resolution was adopted :—That the following footnote to the item Crushed Bones in the Chamber's Tonnage Scale be added :—These standards are for guidance only. In case of disagreement, either shipper or steamer may claim survey by the Chamber which may fix any scale as per standards intermediate or otherwise, and that this alteration be given effect to in the supplements now being printed for publication with the report for the past year. A survey fee of Rs. 30 shall be paid on submission of the case.

| ARTICLES. | STEAMERS. | SHIPS. |
|---|---|---|
| | To the Ton. | To the Ton. |
| Bones, loose ... ... ... ... ... | ..... | ..... |
| Books ... ... ... ... ... ... | 40 feet. | 50 feet. |
| Borax, in cases ... ... ... ... ... | 40 feet. | 50 feet. |
| Do. in bags ... ... ... ... ... | 16 cwt. | 20 cwt. |
| Buffalo horns, in bundles ... ... ... | 6 cwt. | 8 cwt. |
| Bullion ... ... ... ... ... ... | per cent. | per cent. |
| Camphor, in cases... ... ... ... ... | 40 feet. | 50 feet. |
| Canes, Rattans, in bundles ... ... ... | 13 cwt. | 16 cwt. |
| Cardamoms, in bundles ... ... ... ... | 40 feet. | 50 feet. |
| Cassia Lignea, Fistula, and Buds ... ... | 40 feet. | 50 feet. |
| Chasum ... ... ... ... ... ... | 8 cwt. | 10 cwt. |
| China Root, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Cigars ... ... ... ... ... ... | 40 feet. | 50 feet. |
| Cinnamon, in bales ... ... ... ... | ... | 6 cwt. |
| Do. in cases ... ... ... ... | 40 feet. | 50 feet |
| Cloves, in cases ... ... ... ... ... | 40 feet. | 50 feet. |
| Do. in bags or frazils ... ... ... | 8 cwt. | 10 cwt. |
| Coals ... ... ... ... ... ... | ... | 20 cwt. |
| Cocoa, in bags ... ... ... .. ... | 10 cwt. | 12 cwt. |
| *Cocculus Indicus*, in bags ... ... ... | 13 cwt. | 16 cwt. |
| Coffee, in cases ... ... ... ... ... | 40 feet. | 50 feet. |
| Do. in bags or frazils ... ... ... | 14 cwt. | 16 cwt. |
| Coir, in bales ... ... ... ... ... | 40 feet. | 50 feet. |
| Do. in bundles or loose ... ... ... | 5 cwt. | 6 cwt. |
| Do. Rope, in coils ... ... ... ... | 40 feet. | 8 cwt. |
| Colocynth, in cases ... ... ... ... | 40 feet. | 50 feet. |

| ARTICLES. | STEAMERS. | SHIPS. |
|---|---|---|
| | To the Ton. | To the Ton. |
| Colombo Root, in bags ... ... ... ... | 8 cwt. | 14 cwt. |
| Copra, in robbins... ... ... ... ... | 8 cwt. | 12 cwt. |
| Do. in bags ... ... ... ... ... | .... | 12 cwt. |
| Cut Copra, in bags ... ... ... ... | 10 cwt. | ..... |
| Coral, Rough (not specimen), in bags... ... | 16 cwt. | 20 cwt. |
| *Cotton Seed ... ... ... ... ... | 13 cwt. | ..... |
| Cotton, in bales ... ... ... ... ... | 40 feet. | 50 feet. |
| Cowries, in cases ... ... ... ... ... | 40 feet. | 50 feet. |
| Do. in bags ... ... ... ... ... | 16 cwt. | 20 cwt. |
| Cubebs ... ... ... ... ... ... | 10 cwt. | 12 cwt. |
| Cummin Seed, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Cutch or Terra Japonica, in bags or baskets, unscrewed ... ... ... ... ... | 13 cwt. | 16 cwt. |
| † Cylindrical Packages, Rolls, &c. ... ... | 40 feet. | 40 feet. |
| Dates, wet ... ... ... ... ... | 16 cwt. | 20 cwt. |
| Do. dry ... ... ... ... ... | 13 cwt. | 16 cwt. |
| Dhall, crushed, in bags ... ... ... ... | 17 cwt. | ..... |
| Dragons' Blood, in cases ... ... ... | 40 feet. | 50 feet. |
| Ebony, square and straight ... ... ... | 40 feet. | 50 feet. |
| Do. otherwise ... ... ... ... ... | 16 cwt. | 20 cwt. |
| Elephants' Teeth, in cases ... ... ... | 40 feet. | 50 feet. |
| Do. in bundles ... ... ... | 14 cwt. | 18 cwt. |
| Do. loose ... ... ... ... | 16 cwt. | 20 cwt. |

* The following Resolution was adopted at the Annual General Meeting on 6th March 1901:—That Cotton Seed, cleaned, be for the present omitted from the Chamber's Tonnage Scale, and that this alteration be given effect to in the supplement now being printed for publication with the report for the past year.

† On and after 1st April 1902, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, namely, that the square of the diameter be multiplied into the length and one-fifth deducted from the product (Resolution adopted at Annual General Meeting of the Chamber held on 12th March 1902).

| ARTICLES. | STEAMERS. | SHIPS. |
|---|---|---|
| | To the Ton. | To the Ton. |
| Fennel Seed ... ... ... ... ... | 10 cwt. | ... |
| Fenugreek or Methey Seed ... ... ... | 17 cwt. | ... |
| Flour, in bags ... ... ... ... ... | 18 cwt. | ... |
| Do. middlings, or sharps, in bags ... ... | 12 cwt | ... |
| Furniture ... ... ... ... ... ... | 40 feet. | 50 feet. |
| Galingals ... ... ... ... ... ... | 10 cwt. | 12 cwt. |
| Galls, in bags ... ... ... ... ... | 13 cwt. | 16 cwt. |
| Do. in cases ... ... ... ... ... | 40 feet. | 50 feet. |
| Ginger, dry, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Do. in bags ... ... ... ... | 10 cwt. | 12 cwt. |
| Gram, in bags ... ... ... ... ... | 17 cwt. | 20 cwt. |
| Groundnuts, shelled ... ... ... ... | 13 cwt. | 16 cwt. |
| Do. unshelled ... ... ... ... | 6 cwt. | 8 cwt. |
| Gums, of all kinds, in cases ... ... ... | 40 feet. | 50 feet. |
| Gum Olibanum, in bags... ... ... ... | 15 cwt. | 16 cwt. |
| Do. (Persian), in double bags... ... ... | 17 cwt. | ... |
| Do. (Arabic) „ „ ... ... ... | | |
| Hurtall, in cases ... ... ... ... ... | 40 feet. | 50 feet. |
| Hemp, in screwed bales ... ... ... | 40 feet. | 50 feet. |
| Do. loose or in bundles ... ... ... | 5 cwt. | 7 cwt. |
| Hides & Skins, in screwed bales ... ... | 40 feet. | 50 feet. |
| Do. loose and in small bundles ... ... | 40 feet. | 12 cwt. |
| Horns, Buffalo and Cow, loose ... ... ... | 13 cwt. | 16 cwt. |
| Do. Deer, loose ... ... ... ... | 6 cwt. | 8 cwt. |
| Horn Tips, of any kind ... ... ... ... | 13 cwt. | 16 cwt. |
| Indigo, in cases ... ... ... ... ... | 40 feet. | 50 feet. |
| Iron, old ... ... ... ... ... ... | 20 cwt. | 20 cwt. |
| Iron Rails ... ... ... ... ... ... | 20 cwt. | 20 cwt. |
| Jackwood ... ... ... ... ... ... | 40 feet. | 50 feet. |
| Jowaree, in bags ... ... ... ... ... | 13 cwt. | 20 cwt. |

| ARTICLES. | STEAMERS. | SHIPS. |
|---|---|---|
| | To the Ton. | To the Ton. |
| Lac Dye, in shells or cases ... ... ... | 40 feet. | 50 feet. |
| Lang, in bags ... ... ... ... ... | 18 cwt. | 20 cwt. |
| Do. crushed, in bags ... ... ... ... | 17 cwt. | ... |
| Linseed, in bags ... ... ... ... ... | 16 cwt. | 18 cwt. |
| Mace, in cases ... ... ... ... ... | 40 feet. | 50 feet. |
| Maize, in bags ... ... ... ... ... | 16 cwt. | ... |
| Mother-o'-Pearl, in cases ... ... ... | 40 feet. | 50 feet. |
| Do. in bags ... ... ... | 16 cwt. | 20 cwt. |
| Mowra Flowers ... ... ... ... ... | 18 cwt. | 20 cwt. |
| Do. Seed, in bags ... ... ... ... | 13 cwt. | 16 cwt. |
| Munjeet or Madder Root, in cases or bales ... | 40 feet. | 50 feet. |
| Do. in bundles or bags ... ... ... | 8 cwt. | 12 cwt. |
| Musk, in cases ... ... ... ... ... | 40 feet. | 50 feet. |
| Mussor, in bags ... ... ... ... ... | 20 cwt. | 20 cwt. |
| Myrabollams, in bags ... ... ... ... | 13 cwt. | 16 cwt. |
| *Myrabollams, crushed, in bags ... ... | 11 cwt. | ... |
| Myrabollam Powder ... ... ... ... | 15 cwt. | ... |
| Niger Seed ... ... ... ... ... | 14 cwt. | 17 cwt. |
| Nutmegs, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Nux Vomica, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Do. in bags ... ... ... ... | 13 cwt. | 16 cwt. |
| Oil, of any kind, in casks ... ... ... | 40 feet. | 210 Im. gals. |
| Do. Cocoanut ... ... ... ... ... | 11 cwt. | ... |
| Oil Cake (machine pressed flat) except Cocoanut ... ... ... ... | 17 cwt. | ... |
| Do. do. Cocoanut (machine pressed flat) of all shapes ... ... ... ... | 15 cwt. | ... |
| Do. do. in pieces (machine pressed) ... | 12 cwt. | ... |
| Do. do. of all kinds (hand or bullock pressed) ... ... ... ... | 12 cwt. | ... |
| Do. do. Powder... ... ... ... ... | 16 cwt. | ... |

** At the Annual General Meeting held on 3rd March 1909, it was resolved that the footnote to the item Crushed Myrabollams in the Chamber's Tonnage Scale be amended to read as follows:—*

*This standard is for guidance only. In case of disagreement, either shipper or steamer may claim survey by the Chamber, which may fix any scale based on the standard. A Survey fee of Rs. 30 shall be paid on submission of the case.*

| ARTICLES. | STEAMERS. | SHIPS. |
|---|---|---|
| Oil Seeds— | To the Ton. | To the Ton. |
| Castor Seed, known as Bold Cawnpore description and mixtures containing more than 2 per cent. of such ... ... | 10 cwt. | 17 cwt. |
| Castor Seed, other sorts, not containing more than 2 per cent. of the Bold Cawnpore description ... ... ... ... | 13 cwt. | 17 cwt. |
| Teel or Gingelly Seed ... ... ... | 15 cwt. | ... |
| Rape Seed ... ... ... ... ... | 16 cwt. | ... |
| Mustard Seed ... ... ... ... ... | 16 cwt. | ... |
| Opium ... ... ... ... ... ... | per chest. | per chest. |
| Paddy, in bags ... ... ... ... ... | 13 cwt. | 16 cwt. |
| Pepper, in bags ... ... ... ... ... | 13 cwt. | 16 cwt. |
| Pimento ... ... ... ... ... ... | 12 cwt. | 14 cwt. |
| Plumbago, in bags ... ... ... ... | 16 cwt. | 20 cwt. |
| Pollards, in bags ... ... ... ... | 10 cwt. | ... |
| Poppy Seed, in bags (1½ cwt.) ... ... | 14 cwt. | 17 cwt. |
| Do. double bags (1½ cwt.) ... ... | 13 cwt. | 16 cwt. |
| Do. single bags (1½ cwt.) ... ... | 14 cwt. | 17 cwt. |
| Do. double bags (1½ cwt.) ... ... | 14 cwt. | 17 cwt. |
| Rattans, in bundles ... ... ... ... | 13 cwt. | 16 cwt. |
| Do. Ground ... ... ... ... ... | 13 cwt. | 16 cwt. |
| Red Wood... ... ... ... ... ... | 13 cwt. | 16 cwt. |
| Rhubarb, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Rice, in bags ... ... ... ... ... | 18 cwt. | 20 cwt. |
| Safflower, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Do. in screwed bales ... ... ... | 40 feet. | 50 feet. |
| Do. in bags ... ... ... ... | 8 cwt. | 10 cwt. |
| Safflower Seed (Kurdai Seed or Kasumba), in bags ... ... ... ... ... ... | 13 cwt. | ... |
| Sago, in cases ... ... ... ... ... | 40 feet. | 50 feet. |
| Sal Ammoniac, in cases ... ... ... | 40 feet. | 50 feet. |
| Do. in bags ... ... ... | 15 cwt. | 18 cwt. |

| ARTICLES. | STEAMERS. | SHIPS. |
|---|---|---|
| Salt | To the Ton. 28 Indian maunds of 82¾ lbs. | To the Ton. 28 Indian maunds of 82¾ lbs. |
| Saltpetre | 20 cwt. | 20 cwt. |
| Sandalwood and Sapanwood | 9 cwt. | 16 cwt. |
| Sandalwood roots and chips | 7 cwt. | ..... |
| Sealing Wax, in cases | 40 feet. | 50 feet. |
| Senna, in bags | 5 cwt | 6 cwt. |
| Do. in bales | 40 feet. | 50 feet. |
| Shells, Rough, in bags | 16 cwt. | 20 cwt. |
| Silk, in bales | 8 cwt. | 10 cwt. |
| Do. in cases | 40 feet. | 50 feet. |
| Soap, in cases | 40 feet. | 50 feet. |
| Sugar, in double bags | 19 cwt. | 20 cwt. |
| Talc | 16 cwt. | 20 cwt. |
| Tallow | 40 feet. | 50 feet. |
| Tamarinds | 15 cwt. | 18 cwt. |
| Tea, in chests | 40 feet. | 50 feet. |
| Timber, Teak: Square Planks and Poon | 40 feet. | 50 feet. |
| Do. Round, one-fifth off | ... | ... |
| Tobacco, in bales | 40 feet. | 50 feet. |
| Tortoise Shells, in chests | 40 feet. | 50 feet. |
| Turmeric, in bags | 11 cwt. | 13 cwt. |
| Tutenague | 16 cwt. | 20 cwt. |
| Unrated Wood | 11 cwt. | 14 cwt. |
| Weed Seed (in bags) | 10 cwt. | ... |
| Whanghees (*vide* Canes) | 13 cwt. | 16 cwt. |
| Wheat | 18 cwt. | 20 cwt. |
| Wines and Spirits, in casks | 40 feet. | 50 feet. |
| Do. in cases | 40 feet. | 50 feet. |
| Wool, in screwed bales | 40 feet. | 50 feet. |
| Zedoary | 16 cwt. | 20 cwt. |

*** The Standard Ton at Bombay for Measurement Goods shall be taken at 50 cubic feet for ships.

# Bombay Port Trust Docks.

*Scale of Rates to be charged on goods Imported or Exported at the Bombay Port Trust Docks other than goods Imported or Exported by Coasting Steamers plying between Bombay and Ports on the West Coast of India or which there are separate rates.*

## SECTION 1.

### *Wharfage Charges.*

| No. of Item. | Description of Goods. | How Charged. | Import and Export. Rs. a. p. |
|---|---|---|---|
| 1 | ANIMALS, ETC., LIVING. | | |
| A | Animals for Public Gardens in India .. .. | Free | |
| B | Birds, large, not otherwise enumerated .. | Each | 0 4 0 |
| C | „ small „ .. | Cage | 0 2 0 |
| D | Calves, foals, deer and pigs .. .. .. | Each | 0 10 0 |
| E | Camels, horses and mules .. .. .. | „ | 2 0 0 |
| F | Cows, buffaloes and bullocks .. .. .. | „ | 1 0 0 |
| G | Dogs and monkeys .. .. .. .. | „ | 0 3 0 |
| H | Donkeys .. .. .. .. .. .. | „ | 1 2 0 |
| I | Elephants .. .. .. .. .. .. | „ | 6 0 0 |
| J | Fowls and ducks .. .. .. .. .. | Dozen | 0 3 0 |
| K | Goats and sheep .. .. .. .. .. | Each | 0 5 0 |
| L | Pigeons, quails and partridges .. .. .. | Dozen | 0 2 0 |
| M | Small birds or animals, such as cats, monkeys, etc., in charge of owner .. .. .. | Free | |
| N | Snakes and reptiles .. .. .. .. | Each | 0 2 0 |
| O | Tigers, bears, crocodiles and other wild animals .. .. .. .. .. .. | „ | 5 0 0 |
| P | Tigers and other wild animals, cubs of .. | „ | 1 0 0 |
| Q | Turkeys and geese .. .. .. .. | „ | 0 0 6 |
| 2 | APPAREL. | | |
| A | Clothing, old or new, haberdashery, hosiery, millinery, boots, shoes, caps, hats and hatters' ware and feathers .. .. .. | *Ad valorem* Import | 1% |
| | | Package, Export | 0 6 0 |
| B | Gold and silvercloth, braid, thread, lametta, real and imitation. | *Ad valorem* Import | 1% with minimum charge of Rs. 1-8-0 per package. |
| | | Export Package. | 1 8 0 |

| No. of Item. | Description of Goods. | How Charged. | Import and Export. Rs. a. p. |
|---|---|---|---|
| | APPAREL—*contd.* | | |
| C | Baggage, passengers', *bona fide*, within the meaning of the Rules issued by the Customs Department, unmanifested and for which Dock labour is not supplied .. .. .. | Free | |
| D | Baggage, passengers', not regarded as *bona fide*, within the meaning of the Rules issued by the Customs Department .. .. .. .. | Package<br>Cartload | 0 2 0<br>0 8 0 |
| E | Baggage of sailors, members of the Water Police and Preventive Officers when proceeding on or returning from duty through the Docks .. | Free | |
| 3 | ARMS AND AMMUNITION. | | |
| A | Guns, small arms, sporting guns, rifles, pistols, revolvers, etc., when imported or exported singly as part of personal equipment or baggage .. .. .. .. .. .. | Free | |
| B | Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported or exported in cases or packages .. | Package | 0 8 0 |
| C | Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported singly .. .. .. .. .. | Each | 0 2 0 |
| D | Lead shot .. .. .. .. .. .. | Ton | 2 4 0 |
| E | Parts of rifles, etc., safety cartridges (loaded), cartridge cases (empty), percussion caps and materials and implements for loading cartridges and accessories .. .. .. | Package | 0 8 0 |
| 4 | BONES, CRUSHED AND UNCRUSHED, MEAL AND DUST AND BONE SINEWS .. .. .. | Ton | 1 4 0 |
| 5 | BOOKS, BOOK COVERS, MANUSCRIPTS, RULED AND PRINTED MATTER, INCLUDING MAPS AND CHARTS .. .. .. .. .. .. | Package | 0 8 0 |
| 6 | BRUSHES AND BROOMS AND MATERIAL FOR MANUFACTURE OF. | | |
| A | Bristles and fibre for brushes and brooms .. | Case | 0 8 0 |
| B | Brushes and brooms, etc., in cases .. .. | ,, | 0 8 0 |
| C | ,, ,, loose .. .. | 100 | 0 4 0 |

| No. of Item. | Description of Goods. | How Charged. | Import and Export. Rs. a. p. |
|---|---|---|---|
| 7 | BUILDING AND ENGINEERING MATERIALS NOT MADE OF METAL. | | |
| A | Asphalt | Ton | 1 12 0 |
| B | Bricks of all kinds, not otherwise enumerated | ,, | 1 12 0 |
| C | Building stone, roofing felt, roofing slates and materials not enumerated | ,, | 2 4 0 |
| D | Cement, lime, lime-stones | ,, | 1 2 0 |
| E | Clay, fire | ,, | 2 0 0 |
| F | Earthenware hoppers or pans for water-closets | Cask | 1 0 0 |
| | | Crate | 0 14 0 |
| | | Case | 0 10 0 |
| | | Loose Each | 0 2 0 |
| G | Earthenware pipes and connections | Ton | 1 12 0 |
| H | Tiles, foreign or country | ,, | 2 4 0 |
| I | Wooden doors and window frames | Package | 0 6 0 |
| 8 | CANDLES OF ALL KINDS | Cwt. | 0 4 0 |
| 9 | CARPETS, OIL CLOTH AND FLOOR COVERINGS. | | |
| A | Carpets, woollen | Package | 0 12 0 |
| B | ,, other than woollen | ,, | 0 8 0 |
| C | Oil cloth and floor cloth | Ton | 2 0 0 |
| 10 | CARRIAGES, CARTS, MOTOR CARS AND BICYCLES OF ALL KINDS. | | |
| A | Carriages, four-wheeled | Each | 10 0 0 |
| B | ,, two-wheeled | ,, | 8 0 0 |
| C | Wheels and parts of carriages and carts unpacked | ,, | 0 4 0 |
| D | ,, ,, ,, ,, packed | Package | 0 12 0 |
| E | Carts, four-wheeled | Each | 4 0 0 |
| F | ,, two-wheeled | ,, | 3 0 0 |
| G | ,, country | ,, | 1 0 0 |
| H | Bicycles, tricycles, etc., unpacked | ,, | 0 8 0 |
| I | ,, ,, packed | Package | 1 0 0 |
| J | Motor cars | Items 43 B& 30 | |
| K | ,, cycles, packed | Package | 4 0 0 |
| L | ,, ,, unpacked | Each | 1 0 0 |
| M | Wheel barrows | ,, | 0 2 0 |
| 11 | CHEMICALS AND CHEMICAL PRODUCTS. | | |
| A | Acids of all kinds | Case | 0 8 0 |
| B | ,, ,, | ½ Case | 0 6 0 |
| C | ,, ,, in drums | Drum | 0 12 0 |

| No. of Item. | Description of Goods. | How Charged. | Import and Export. Rs. a. p. |
|---|---|---|---|
| | CHEMICALS AND CHEMICAL PRODUCTS—*contd.* | | |
| D | Carbide of Calcium | Cwt. | 0 2 0 |
| E | Chemicals and chemical products, not otherwise enumerated | Ton | 2 0 0 |
| F | Chemicals and chemical products when weight cannot be ascertained | Case | 0 8 0 |
| G | Cylinders of carbonic acid gas, etc. | Each | 0 2 0 |
| H | „ „ ammonia | „ | 0 8 0 |
| I | Disinfectants, dry | Ton | 1 8 0 |
| J | „ liquid | 5 gallons or part thereof. | 0 2 0 |
| K | Ether | Package | 0 8 0 |
| 12 | CLOCKS, WATCHES AND OTHER TIME-PIECES. | | |
| A | Clocks and time-pieces | Case | 0 8 0 |
| B | Clocks, large, for towers, and accessories for clocks, etc. | „ | 0 12 0 |
| C | Watches, gold and silver | *Ad valorem* Import | ½% minimum charge of Rs. 10-8 per package. |
| | | Export | |
| | | Package | 1 8 0 |
| D | „ other | Case | 0 12 0 |
| 13 | COAL, COKE AND PATENT FUEL. | | |
| A | Coal, coke, charcoal, patent fuel, cinders, ashes and mint dust, in bulk (without Port Trust labour) | Ton | 0 8 0 |
| B | Coal, coke and charcoal, in bags | „ | 0 10 0 |
| 14 | COIR AND OTHER FIBRES, CORDAGE, ROPE AND TWINE. | | |
| A | Coir carpets in rolls | Package | 0 8 0 |
| B | „ mats (door mats) | „ | 0 6 0 |
| C | Cordage and rope of all kinds | Ton | 2 0 0 |
| D | Hemp, rhea, coir and aloe fibres, loose, in bundles | „ | 2 0 0 |
| E | Hemp, rhea, coir and aloe fibres, pressed | Bale | 0 4 0 |
| F | Twine | Ton | 2 0 0 |
| 15 | CORAL, REAL OR IMITATION | Package | 1 0 0 |

| No. of Item. | Description of Goods. | How Charged. | Import and Export. Rs. a. p. |
|---|---|---|---|
| 16 | CORK. | | |
| A | Corks | Package | 0 6 0 |
| B | Corkwood sheets | „ | 0 8 0 |
| 17 | COTTON AND ARTICLES MADE OF COTTON. | | |
| A | Cotton piece-goods upto 40 c. ft. each | Package | 0 6 0 |
| B | „ „ over 40 c. ft. | „ | 0 12 0 |
| C | Cotton, raw, Indian, pressed bales (3½ cwts. plus tare) or docras of 3 cwts. or under | Bale or docra | 0 4 0 |
| D | Cotton, raw, American, or other pressed bales of 4 cwts. or over | Bale | 0 6 0 |
| E | Cotton, raw, Egyptian, or other pressed bales of 6 cwts. or over and unpressed bales or docras of over 3 cwts. | Bale or docra | 0 6 0 |
| F | Thread, sewing | Package | 0 6 0 |
| G | Twist and yarn | „ | 0 4 0 |
| H | Waste, cotton, twist | Bale | 0 4 0 |
| 18 | DRUGS AND MEDICINES. | | |
| A | Drugs, country or foreign, in bulk, bags or bundles | Ton | 2 0 0 |
| B | „ „ „ „ packed | Package | 0 8 0 |
| 19 | DYEING AND TANNING MATERIALS. | | |
| A | Dyes, country, in bulk, bags or bundles, not otherwise enumerated | Ton | 2 0 0 |
| B | Dyes, country, in cases | Case | 0 8 0 |
| C | „ foreign | Cwt. | 0 4 0 |
| D | Gallnuts, myrabollams | Ton | 1 0 0 |
| 20 | EARTH AND CLAY, INCLUDING SAND AND BALLAST. | | |
| A | Ballast and kentledge (without Port Trust labour) | Ton | 0 4 0 |
| B | „ „ „ by lighters to and from Port Trust Bunders | Free | |
| C | Chalk, talc, pipe clay, mica and gypsum | Ton | 2 0 0 |
| D | China clay | „ | 2 0 0 |
| E | Earth and ochre of sorts | „ | 1 0 0 |
| F | Plaster of Paris | Package | 0 8 0 |
| G | Whiting | Ton | 2 0 0 |
| H | „ imported loose as broken stowage | „ | 1 0 0 |

| No. of Item. | Description of Goods. | How Charged. | Import and Export. Rs. a. p. |
|---|---|---|---|
| 21 | EARTHENWARE, CHINA, PORCELAIN, AND GLASS, EXCEPT BUILDING AND ENGINEERING MATERIAL. | | |
| A | Bowls, cups, chillims, country | 100 | 0 2 0 |
| B | Carboys, empty, and coojas | Each | 0 0 3 |
| C | Chinaware in rolls | Dozen | 0 4 0 |
| D | Empty bottles | Package | 0 8 0 |
| E | „ „ unpacked | Dozen | 0 0 6 |
| F | Glass bangles, beads, tubs, &c. | Package | 0 8 0 |
| G | Glass, China, and earthenware, broken | „ | 0 6 0 |
| H | „ window | „ | 0 3 0 |
| I | „ plate and sheet | „ | 0 8 0 |
| J | Glass and earthenware, porcelain, chinaware, japanware and lampware | Cask<br>Crate<br>Case, &c. | 1 0 0<br>0 12 0<br>0 8 0 |
| K | Pots and jars, unpacked | Each | 0 1 0 |
| L | Retorts, loose | Ton | 2 4 0 |
| 22 | FIREWORKS OF ALL KINDS. | | |
| A | Dewasalis and joss sticks | Package | 0 2 0 |
| B | Fireworks of all kinds | „ | 0 8 0 |
| 23 | FLAX AND ARTICLES MADE OF FLAX. | | |
| A | Canvas including canvas bags in bales | Package | 0 8 0 |
| B | Flax and linen piece-goods | „ | 0 6 0 |
| C | Hose | „ | 0 12 0 |
| D | Tarpaulins, new | „ | 0 12 0 |
| E | „ old | „ | 0 6 0 |
| 24 | FRUITS, HOPS, VEGETABLES AND EDIBLE NUTS. | | |
| A | Cocoanuts | 1,000 | 0 8 0 |
| B | Copra | Ton | 1 0 0 |
| C | Dates in bags or bundles | „ | 1 8 0 |
| D | Fruits, dried, and edible nuts of all kinds, not otherwise enumerated, in bags or bundles | „ | 2 0 0 |
| E | Fruits, fresh and dried, and edible nuts of all kinds, not otherwise enumerated, in barrels, crates, cases or baskets | Package | 0 3 0 |
| F | Fruits, fresh, in bulk | Cartload | 0 12 0 |
| G | Groundnuts | Ton | 1 0 0 |
| H | Hops | Package | 0 8 0 |
| I | Vegetables, fresh, including potatoes, onions, garlic, etc. | Ton<br>Cartload<br>Coolie-load | 1 0 0<br>0 12 0<br>0 2 0 |

| No. of Item. | Description of Goods. | How Charged. | Import and Export. Rs. a. p. |
|---|---|---|---|
| 25 | FURNITURE AND CABINET-WARE. | | |
| A | Chairs, unpacked | Each | 0 1 0 |
| B | Furniture, unpacked, other than chairs | „ | 0 4 0 |
| C | „ in cases, crates or packages | Package | 0 12 0 |
| 26 | GRAIN, FLOUR AND PULSE. | | |
| A | Flour, except corn flour and farinaceous preparations in tins | Ton | 0 12 0 |
| B | Grains and pulse other than rice | „ | 0 12 0 |
| C | Rice | „ | 0 10 0 |
| 27 | GRASS, HAY AND FODDER, OF ALL KINDS. | | |
| A | Bran, chunee, husk and fodder, for animals | Ton | 0 12 0 |
| B | Hay, straw and kirbi, pressed | Bale | 0 4 0 |
| C | „ „ in bundles | Ton | 2 0 0 |
| 28 | GROCERIES, PROVISIONS AND OILMANSTORES. | | |
| A | Beef and pork, in casks, barrels, etc. | Package | 0 8 0 |
| B | Coffee and cocoa in bags | Ton | 1 8 0 |
| C | Fish, dried, fishmaws, shark fins and samoodar fins | „ | 2 4 0 |
| D | Ghee | „ | 2 0 0 |
| E | Groceries, provisions, oilmanstores and articles under Item 28, in cases | Each | 0 4 0 |
| F | Groceries, provisions, oilmanstores and articles under Item 28, fresh, unpacked | Coolie-load. | 0 2 0 |
| G | Groceries, provisions, oilmanstores and articles under Item 28, for daily use of ships in Dock. | Free | |
| H | Indian condiments | Package | 0 4 0 |
| I | „ „ | Cask | 0 8 0 |
| J | Oatmeal, sago, biscuits and arrowroot and others, unenumerated, in bags | Ton | 1 8 0 |
| K | Saffron | Case | 1 0 0 |
| 29 | GUM, GUM RESINS, INDIA-RUBBER AND LAC. | | |
| A | Amber beads and ware | Case | 1 0 0 |
| B | Caoutchouc or India-rubber solution | „ | 0 8 0 |
| C | Gum, gum resins of all kinds and lac | Ton | 2 4 0 |
| D | Hose, rubber-lined | Case | 0 12 0 |

| No. of Item. | Description of Goods. | How Charged. | Import and Export. Rs. a. p. |
|---|---|---|---|
| | GUM, GUM RESINS, INDIA-RUBBER AND LAC—*contd.* | | |
| E | India-rubber in bags or bundles.. .. .. | Ton | 2 4 0 |
| F | „ and manufactures of, not otherwise enumerated .. .. | Case | 0 8 0 |
| G | Lac, manufactures of .. .. .. .. | „ | 0 8 0 |
| H | Tyres, rubber .. .. .. .. .. | Package | 1 0 0 |
| I | Waterproof cloth .. .. .. .. .. | „ | 0 8 0 |
| 30 | HEAVY LIFTS. | | |
| A | Package over 1½ and not exceeding 3 tons .. | Ton | 1 12 0 |
| B | „ 3 „ „ 5 „ .. | „ | 2 0 0 |
| C | „ 5 „ „ 8 „ .. | „ | 2 8 0 |
| D | „ 8 „ „ 11 „ .. | „ | 4 0 0 |
| E | „ 11 „ „ 15 „ .. | „ | 5 0 0 |
| F | „ 15 „ „ 100 „ .. | „ | 7 8 0 |
| | NOTE.—Charges on heavy lifts and all articles charged under Item 30 will be levied by measurement or weight at option of the Docks Manager, if by measurement 40 c. ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable. | | |
| 31 | HIDES, SKINS, RAW OR CURED AND GUTS. | | |
| A | Guts .. .. .. .. .. .. | Bale or Package | 0 8 0 |
| B | Hides and skins of all kinds including clippings | Ton | 2 8 0 |
| 32 | HORNS, TIPS AND PIECES OF HORN, HORNMEAL AND ARTICLES MADE OF HORN, NOT OTHERWISE ENUMERATED. | | |
| A | Horns of all kinds in bulk, bags or bundles .. | Ton | 1 8 0 |
| B | Horns and articles made of horn, packed .. | Package | 0 8 0 |
| 33 | ICE. | | |
| A | Ice .. .. .. .. .. .. .. | Ton | 1 12 0 |
| B | Small quantities for use of ships in Dock or Harbour .. .. .. .. .. .. | Free | |

| No. of Item. | Description of Goods. | How Charged. | Import and Export. Rs. a. p. |
|---|---|---|---|
| 34 | INSTRUMENTS, APPARATUS AND PARTS THEREOF, INCLUDING MUSICAL INSTRUMENTS. | | |
| A | Electric fans and parts thereof .. .. .. | Under Items 30, 43B | |
| B | Electric lights and parts thereof .. .. | Package | 0 12 0 |
| C | Harmoniums, organs, pianofortes and pianolas, if under 20 c. ft. | „ | 1 4 0 |
| D | „ „ „ „ „ „ „ „ if 20 and under 30 „ | „ | 1 12 0 |
| E | „ „ „ „ „ „ „ 30 „ 40 „ | „ | 2 8 0 |
| F | „ „ „ „ „ „ „ „ 40 „ 50 „ | „ | 3 0 0 |
| G | „ „ „ „ „ „ „ „ 50 „ 60 „ | „ | 5 0 0 |
| H | „ „ „ „ „ „ „ „ 60 „ 70 „ | „ | 8 0 0 |
| I | „ „ „ „ „ „ „ „ 70 „ 80 „ | „ | 12 0 0 |
| J | „ „ „ „ „ „ „ „ 80 c. ft. and over .. | „ | 15 0 0 |
| K | Instruments, drawing, mathematical, musical, nautical, optical, photographic, scientific, surgical, etc., and apparatus not otherwise enumerated .. .. .. .. .. .. | *Ad valorem* Import Package Export | 1% 0 8 0 |
| L | Instruments and electrical appliances, fittings and parts of, not otherwise enumerated .. | Package | 0 12 0 |
| M | Telegraph, telephone and electric cable and wire .. .. .. .. .. | Ton | 2 4 0 |
| 35 | IRONMONGERY, CUTLERY AND HARDWARE. | | |
| A | Baths, iron, galvanized .. .. .. .. | Dozen | 0 12 0 |
| B | Bellows, smiths, unpacked .. .. .. | Each | 0 4 0 |
| C | Bricks, bath .. .. .. .. .. | Case | 0 4 0 |
| D | Buckets, iron or metal .. .. .. .. | Dozen | 0 4 0 |
| E | Drums, empty, small .. .. .. .. | Each | 0 0 3 |
| F | Hardware, ironmongery and agricultural implements, not otherwise enumerated .. .. | Ton | 2 0 0 |
| G | Lamps, lanterns, lampware, platedware, cutlery, tools and hardware, etc. (when no weight is given) .. .. .. .. | Cask<br>Crate<br>Package | 1 0 0<br>0 12 0<br>0 8 0 |
| H | Nails of sorts .. .. .. .. .. | Ton | 1 12 0 |
| I | Shovels, spades and pickaxes .. .. .. | Dozen | 0 4 0 |

| No. of Item. | Description of Goods. | How Charged. | Import and Export. |
|---|---|---|---|
| | | | Rs. a. p. |
| 36 | IVORY AND IVORYWARE. | | |
| A | Ivory .. .. .. .. .. .. | Cwt. | 0 4 0 |
| B | Ivoryware .. .. .. .. .. .. | Package | 1 0 0 |
| 37 | JEWELLERY, PLATE, GOLD AND SILVER. | | |
| A | Gold and silver leaf, real .. .. .. | *Ad valorem* Import | $\frac{1}{8}$% with minimum charge of Rs. 1-8-0 per package. |
| | | Export Package | 1 8 0 |
| B | „ „ „ imitation .. .. .. | Package | 0 4 0 |
| C | Jewellery, precious stones, gems and pearls .. | *Add valorem* Import | $\frac{1}{8}$ % with minimum charge of Rs. 1-8-0 per package. |
| | | Export Package | 1 8 0 |
| D | „ and pearls, imitation .. .. .. | Package | 0 8 0 |
| E | Plate, gold and silver .. .. .. .. | *Add valorem* Import | $\frac{1}{8}$ % with minimum charge of Rs. 1-8-0 per package. |
| | | Export Package | 1 8 0 |
| 38 | JUTE, RAW, AND ARTICLES MADE OF JUTE. | | |
| A | Gunny bags, old .. .. .. .. .. | Package | 0 4 0 |
| B | „ pieces and bags and hessians gunny cloth | Bale | 0 10 0 |
| C | Jute canvas .. .. .. .. .. | Package | 0 8 0 |
| D | „ pressed .. .. .. .. .. | Bale | 0 6 0 |
| E | „ unpressed (slack bundles) .. .. .. | Ton | 2 0 0 |
| 39 | LACQUERS AND LACQUERWARE .. .. .. | Package | 0 8 0 |

| No. of Item. | Description of Goods. | How Charged. | Import and Export. Rs. a. p. |
|---|---|---|---|
| 40 | LEATHER AND ARTICLES MADE OF LEATHER, NOT OTHERWISE ENUMERATED. | | |
| A | Harness and saddlery .. .. .. .. | Package | 0 8 0 |
| B | Hose, leather .. .. .. .. .. | „ | 0 12 0 |
| C | Leather, foreign or country .. .. .. | Ton | 2 8 0 |
| D | „ imitation .. .. .. .. .. | Package | 0 8 0 |
| E | Portmanteaus, bags and trunks .. .. | „ | 0 8 0 |
| 41 | LEAVES, CANES AND MANUFACTURES OF. | | |
| A | Bamboos .. .. .. .. .. .. | 50 or part of 50 | 0 4 0 |
| B | Baskets, cane .. .. .. .. .. | Dozen | 0 2 0 |
| C | Canes, malacca .. .. .. .. .. | „ | 0 4 0 |
| D | „ rattans .. .. .. .. .. | Ton | 2 4 0 |
| E | Danthans (country tooth brushes) .. .. | „ | 2 4 0 |
| F | Fans, tiffin baskets, reeds .. .. .. | Package | 0 8 0 |
| G | Kuskus for tatties .. .. .. .. | „ | 0 2 0 |
| H | Leaves, betel, beedie and furrah .. .. | „ | 0 2 0 |
| I | Mats, foreign .. .. .. .. .. | „ | 0 8 0 |
| J | „ country .. .. .. .. .. | „ | 0 6 0 |
| K | Matting .. .. .. .. .. .. | Package or rolls | 0 8 0 |
| 42 | LIQUORS, AND SPIRITS, INCLUDING METHYLATED SPIRITS. | | |
| A | Ale, beer, porter and cider, in wood .. .. | Hogshead | 0 8 0 |
| B | „ „ in bottles .. .. | 1 doz. quarts or 2 doz. pints. | 0 2 0 |
| C | Ale, beer, porter and cider .. .. .. | Kilderkin | 0 4 0 |
| D | „ „ „ .. .. .. .. | Firkin | 0 2 0 |
| E | Spirits, including methylated spirits, liquors and wines, in wood .. .. .. .. | Imperial gallon | 0 0 4 |
| F | Spirits, including methylated spirits, liquors and wines, in bottles .. .. .. .. | 1 doz. quarts or 2 doz. pints. | 0 2 0 |

| No. of Item. | Description of Goods. | How Charged. | Import and Export. |
|---|---|---|---|
| | | | Rs. a. p. |
| 43 | MACHINERY AND PARTS OF MACHINERY. | | |
| A | Belting, packing, asbestos and asbestos sheets . | Case, Crate or Package. | 0 12 0 |
| B | Machinery and parts of machinery not exceeding 1½ tons :—<br>(1) Prime movers .. .. .. ..<br>(2) Electrical machinery of all kinds, not including instruments—<br>(*a*) Generators .. .. .. ..<br>(*b*) Motors .. .. .. ..<br>(*c*) Other kinds .. .. .. ..<br>(3) Machinery (not being prime movers or electrical machinery)—<br>(*a*) Aerated water machinery ..<br>(*b*) Agricultural „ .. ..<br>(*c*) Boilers .. .. .. ..<br>(*d*) Metal working machinery ..<br>(*e*) Mining machinery .. .. ..<br>(*f*) Oil crushing and refining machinery .. .. .. .. ..<br>(*g*) Paper mill machinery .. ..<br>(*h*) Rice and flour mill machinery ..<br>(*i*) Refrigerating machinery .. ..<br>(*j*) Saw mill and wood working machinery .. .. .. .. ..<br>(*k*) Sugar, tea and textile machinery ..<br>(*l*) Printing machinery .. ..<br>(*m*) Other sorts of machinery .. | Ton | 1 8 0 |
| C | Machinery (and parts of machinery) worked by manual or animal power .. .. .. | Under Item 35 F. G. | |
| D | Sewing and knitting machines and accessories . | Package | 0 8 0 |
| E | Typewriters, duplicators and accessories .. | „ | 0 8 0 |
| | NOTE (*a*)—All packages and single items over 1½ tons each will be charged as heavy lifts, under Item No. 30.<br>(*b*)—Charges on machinery and other items charged as machinery will be levied by measurement or weight at option of the Docks Manager, if by measurement 40 c.ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable. | | |

| No. of Item. | Description of Goods. | How Charged. | Import and Export. Rs. a. p. |
|---|---|---|---|
| 44 | MANURES OF ALL KINDS, NOT OTHERWISE ENUMERATED.. .. .. .. .. .. | Ton | 1 4 0 |
| 45 | MATCHES OF ALL KINDS .. .. .. .. | Package | 1 0 0 |
| 46 | METALS, MINERALS AND ARTICLES MADE OF METAL, NOT CLASSIFIED UNDER HARDWARE OR MACHINERY. | | |
| A | Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured and unmanufactured and old, not otherwise enumerated. | Ton | 2 0 0 |
| B | Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured when no weight is given .. .. .. .. .. .. | Cask<br>Crate<br>Package | 1 0 0<br>0 12 0<br>0 8 0 |
| C | Iron and steel, bar, rod, hoop, scrap, sheets, plates, bands, old iron and steel, angle iron T—iron, girders, castings and cast-iron pipes under 1½ tons, pig iron, galvanized iron pipes, or tubes, steel fagot, keg, spring and octagon. NOTE.—Girders, castings, cast-iron pipes, &c., over 1½ tons .. .. .. .. .. | Ton<br>Item No. 30. | 1 8 0 |
| D | Ores of all kinds .. .. .. .. .. | Ton | 0 8 0 |
| E | Quicksilver .. .. .. .. .. | Package | 0 6 0 |
| F | Tin clippings .. .. .. .. .. | Ton | 0 12 0 |
| G | Wires of all kinds, not otherwise enumerated .. | „ | 2 4 0 |
| 47 | MINERAL AND AERATED WATERS AND ALL NON-ALCOHOLIC BEVERAGES. | | |
| A | Ærated and mineral waters .. .. .. | Dozen | 0 1 0 |
| B | „ „ .. .. .. | Case or Cask | 0 4 0 |
| C | All non-alcoholic beverages .. .. .. | „ | 0 4 0 |
| 48 | NAVAL AND MILITARY STORES. | | |
| A | Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, not exceeding 5 tons per piece or package .. | Ton | 2 0 0 |
| B | Naval and Military stores *bona fide* the property of Government, arms (including rifles) equipment, ordnance and commissariat stores, when no weight is given or cannot be ascertained .. .. .. .. .. .. | Package | 0 4 0 |

| No. of Item. | Description of Goods. | How Charged. | Import and Export. Rs. a. p. |
|---|---|---|---|
| | NAVAL AND MILITARY STORES—*contd.* | | |
| C | Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, packages over 5 tons in weight .. .. | Under Item 30. | |
| 49 | OILS. | | |
| A | Liquid fuel in bulk .. .. .. .. | 8 Imperial gallons. | 0 0 6 |
| B | ,, ,, ,, in casks or drums .. | ,, | 0 2 0 |
| C | Oils, vegetable, mineral and animal, tin, drum or case, up to 10 imperial gallons .. .. | Each | 0 3 0 |
| D | Oils, vegetable, mineral and animal, tin, drum or case, over 10 imperial gallons .. .. | 10 gallons or part of. | 0 3 0 |
| E | Oils, vegetable, mineral and animal in drum or case, in casks .. .. .. .. | Ton | 1 8 0 |
| F | Oils, kerosene, in tins, drums or cases .. .. | 8 Imperial gallons. | 0 2 0 |
| G | ,, ,, in bulk, discharged into Trustees' Oil Pipe .. .. .. .. .. .. | 8 Imperial gallons. | 0 0 6 |
| H | Paraffin wax .. .. .. .. .. | Ton | 2 0 0 |
| | NOTE.—Vegetable, mineral and animal oils, imported or exported, in bottles, will be charged under Item No. 18 B. | | |
| 50 | OIL-CAKES .. .. .. .. .. .. | ,, | 1 4 0 |
| 51 | OPIUM. | | |
| A | Opium, package, up to 70 lbs. .. .. .. | Package | 0 12 0 |
| B | ,, ,, over 70 ,, .. .. .. | ,, | 1 4 0 |
| 52 | PAINTS, PAINTERS' MATERIALS, ETC. | | |
| A | Lamp-black .. .. .. .. | Cwt. | 0 4 0 |
| B | Paints, dry and mixed .. .. .. .. | Ton | 2 8 0 |
| C | Turpentine and Turpentine substitutes | 10 Imperial gallons or part of 5 | 0 3 0 |
| D | Varnish, French Polish, &c. .. .. | Imperial gallons or part of | 0 2 0 |

| No. of Item. | Description of Goods. | How Charged. | Import and Export. Rs. a. p. |
|---|---|---|---|
| 53 | PAPER-MAKING MATERIALS. | | |
| A | Pulp of wood or other paper making materials. | Ton | 2 0 0 |
| B | Rags | Package | 0 4 0 |
| 54 | PERFUMERY AND PERFUMERY OILS. | | |
| A | Dhowrie, rose and lavender flowers, dried, and incense | Ton | 2 0 0 |
| B | Musk | Package | 1 4 0 |
| C | Perfumery | Case | 1 0 0 |
| D | Perfumed essential and non-essential oils of all sorts | Package | 1 0 0 |
| E | Rose water | Case or drum | 0 3 0 |
| F | „ | Carboy | 0 1 0 |
| 55 | PICTURES, PICTURE FRAMES, PRINTS, ENGRAVINGS, PHOTOGRAPHS AND WORKS OF ART INCLUDING SMALL CLAY AND METAL FIGURES. | | |
| A | Clay figures, unpacked | Each | 0 2 0 |
| B | Mouldings | Package | 2 0 0 |
| C | Pictures, prints, engravings, photographs and works of art | „ | 1 0 0 |
| 56 | PITCH, TAR AND DAMMER | Ton | 2 0 0 |
| 57 | PLANTS AND BULBS INCLUDING SEEDS FOR SOWING. | | |
| A | Garden seeds and seeds for sowing | Package | 0 8 0 |
| B | Plants and bulbs, packed | „ | 0 4 0 |
| C | „ „ unpacked | Dozen | 0 4 0 |
| D | „ for Public Gardens in India | Free | |
| 58 | POLISHES. | | |
| | Polishes and compositions for application to leather or metals | Cask.. Crate Case. | 1 0 0 / 0 12 0 / 0 8 0 |
| 59 | PRINTING AND LITHOGRAPHIC MATERIAL (OTHER THAN PAPER.) | | |
| A | Lithographic stones | Ton | 2 4 0 |
| B | Printing material, type and dyes | Package | 0 8 0 |
| 60 | RAILWAY AND TRAMWAY PLANT AND MATERIALS. | Under Items Nos. 30 and 43. | |

| No. of Item. | Description of Goods. | How Charged. | Import and Export. Rs. a. p. |
|---|---|---|---|
| 61 | SALT. | | |
| A | Salt, in bulk or bags .. .. .. .. | Ton | 0 8 0 |
| B | „ refined .. .. .. .. .. | Package | 0 4 0 |
| 62 | SEEDS. | | |
| .. | Seeds of all kinds not otherwise enumerated .. | Ton | 0 12 0 |
| 63 | SHELLS AND COWRIES. | | |
| A | Shells of all kinds, loose or in bags .. .. | Ton | 2 0 0 |
| B | „ „ in cases .. .. .. | Case | 0 8 0 |
| 64 | SHIPS, PARTS OF, INCLUDING BOATS AND LAUNCHES AND GEAR FOR BOATS AND LAUNCHES. | | |
| A | Boats and launches, under 1½ tons. .. .. | Each | 2 8 0 |
| B | „ „ over 1½ .. .. .. | Under Item 30. | |
| C | Oars, Indian, unpacked .. .. .. | Dozen | 0 4 0 |
| D | „ foreign „ .. .. .. .. | „ | 0 8 0 |
| E | Ship, launch and boat gear and appliances, not otherwise enumerated .. .. .. .. | Package | 0 4 0 |
| F | „ „ „ „ „ loose .. .. .. | Cartload | 0 8 0 |
| | | Coolie-load | 0 2 0 |
| 65 | SILK. | | |
| A | Piece-goods .. .. .. .. .. | Package | 1 0 0 |
| B | Raw silk, waste and yarn .. .. .. | „ | 1 0 0 |
| 66 | SMOKER'S REQUISITES (EXCLUDING TOBACCO).. | „ | 0 12 0 |
| 67 | SOAP. | | |
| A | Soap, perfumed .. .. .. .. .. | Package | 0 8 0 |
| B | „ bar and laundry .. .. .. .. | „ | 0 2 0 |
| C | „ soft .. .. .. .. .. .. | Ton | 2 0 0 |
| D | Soapnuts (rita and shikakai) .. .. .. | „ | 2 0 0 |
| 68 | SPECIE AND BULLION. | | |
| A | Bullion and specie, gold and silver .. .. | Piece or Package | 0 8 0 |
| B | Coins, other than .. .. .. .. .. | Package | 0 4 0 |
| 69 | SPECIMENS, CURIOSITIES, MODELS, ETC... .. | „ | 0 8 0 |

| No. of Item. | Description of Goods. | How Charged. | Import and Export. |
|---|---|---|---|
| | | | Rs. a. p. |
| 70 | SPICES, &c.<br>BETELNUTS, CARDAMOMS, CASSIA, CHILLIES, CINNAMON, CLOVES, GINGER, NUTMEGS, PEPPER, AND OTHERS UNENUMERATED IN BAGS .. | Ton | 2 0 0 |
| 71 | STARCH AND FARINA IN BAGS, CASKS, &C. .. | „ | 2 0 0 |
| 72 | STATIONERY, PAPER, PASTEBOARDS, MILLBOARDS AND CARD-BOARDS OF ALL KINDS. | | |
| A | Ink, writing and printing .. .. .. | Cask or Package. | 0 12 0 |
| B | Slates, school .. .. .. .. .. | Package | 0 2 0 |
| C | Stationery, paper, millboards and card-boards of all kinds .. .. .. .. .. | Package up to 5 cwts. | 0 8 0 |
| D | Stationery, paper, millboards and card-boards of all kinds .. .. .. .. .. | Over 5 cwts. | 0 12 0 |
| 73 | STONE AND MARBLE. | | |
| A | Marble and stone, manufactured or sculptured, pumice stone, etc. .. .. .. .. | Dead weight or ton of 40 c. ft. | 2 4 |
| B | Road metal or rubble (without Port Trust labour) .. .. .. .. .. .. | Ton | 0 6 0 |
| C | Tablet stones .. .. .. .. .. | Case | 0 8 0 |
| 74 | SUGAR. | | |
| A | Sugar, sugarcandy, jaggery and molasses .. | Ton | 1 0 0 |
| B | „ loaf or chopped .. .. .. .. | Package | 0 4 0 |
| 75 | TALLOW AND STEARINE INCLUDING GREASE AND ANIMAL FAT. | Ton | 2 0 0 |
| 76 | TEA; BLACK AND GREEN .. .. .. .. | Package | 0 4 0 |
| 77 | TENTS AND PARTS THEREOF .. .. .. | .. | 1 0 0 |

| No. of Item. | Description of Goods. | How Charged. | Import and Export. Rs. a. p. |
|---|---|---|---|
| 78 | TOBACCO, ETC. | | |
| A | Beedies or country cigarettes .. .. .. | Package | 0 4 0 |
| B | Cigars, cheroots and foreign tobacco, manufactured or unmanufactured, not otherwise enumerated .. .. .. .. .. .. | Cwt. | 0 8 0 |
| C | Cigarettes .. .. .. .. .. .. | Case | 0 12 0 |
| D | Hookas .. .. .. .. .. .. | Package | 0 2 0 |
| E | Snuff .. .. .. .. .. .. | Case | 0 8 0 |
| F | Tobacco, country .. .. .. .. .. | Cwt. | 0 4 0 |
| 79 | TOILET REQUISITES .. .. .. .. | Case | 0 8 0 |
| 80 | TOYS, GAMES AND SPORTING REQUISITES .. | Case | 0 12 0 |
| 81 | UMBRELLAS, UMBRELLA FURNITURE, PARASOLS, WHIPS AND WALKING STICKS OF ALL KINDS .. | ,, | 0 8 0 |
| 82 | WAX OF ALL KINDS EXCLUDING PARAFFIN WAX. | | |
| | Wax of all kinds not otherwise enumerated .. | Package | 0 4 0 |
| 83 | WOOD AND TIMBER. | | |
| A | Bark .. .. .. .. .. .. | Ton | 1 8 0 |
| B | Boxes, packing cases, casks, barrels, etc., empty, made .. .. .. .. .. .. | Each | 0 2 0 |
| C | Firewood .. .. .. .. .. .. | Ton | 0 12 0 |
| D | Horse and cattle boxes, empty .. .. .. | Each | 1 0 0 |
| E | Sawdust .. .. .. .. .. .. | Bag or Package | 0 1 0 |
| F | Sandalwood and lignum vitæ .. .. .. | Ton | 2 0 0 |
| G | Shooks and staves for barrels, casks or hogsheads and kerosene oil cases, unmade, in bundles .. | Each | 0 1 0 |
| H | Timber, blackwood, ebony, teak, pine, jarrah and other woods, in logs and squares, sleepers, etc. .. .. .. .. .. .. | Ton of 50 c. ft. | 1 12 0 |
| I | Planks, scantlings and ceiling boards .. .. | ,, | 2 0 0 |
| J | Woodenware .. .. .. .. .. | Case | 0 8 0 |
| 84 | WOOL AND HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT. | | |
| A | Wool, woollen piece-goods and yarns up to 40 c.ft. each.. .. .. .. .. .. | Package | 0 6 0 |
| B | Wool, woollen piece-goods and yarns over 40 c. ft. .. .. .. .. .. .. | ,, | 0 12 0 |

| No. of Item. | Descriptions of Goods. | How Charged. | Import and Export. |
|---|---|---|---|
| | | | Rs. a. p. |
| | WOOL AND HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT—*contd.* | | |
| C | Wool and hair, raw, unpressed .. .. .. | Bale | 0 12 0 |
| D | „ „ pressed .. .. .. | „ | 0 4 0 |
| E | „ „ waste .. .. .. | „ | 0 4 0 |
| F | All other articles made of wool or hair .. | Bale, case or package. | 0 8 0 |
| 85 | UNENUMERATED GOODS. | | |
| A | Goods packed in casks .. .. .. .. | Each | 1 0 0 |
| B | „ in crates .. .. .. .. | „ | 0 12 0 |
| C | „ in cases, bundles and bales .. | „ | 0 8 0 |
| D | „ in drums and kegs .. .. | „ | 0 4 0 |
| E | „ in bags .. .. .. .. | „ | 0 2 0 |
| F | Heavy goods chargeable by weight .. .. | Ton | 2 4 0 |
| G | Mails .. .. .. .. .. .. | Free | |
| H | Post parcels not exceeding 11 lbs. in weight .. | „ | .... |
| I | „ exceeding 11 lbs. in weight .. | Each | 0 2 6 |
| J | Samples, small .. .. .. .. .. | Parcel | 0 1 0 |
| K | „ in cases, etc. .. .. .. .. | Package | 0 6 0 |
| L | Unpacked goods .. .. .. .. .. | Cart-load | 0 8 0 |
| M | „ „ .. .. .. .. .. | Coolie-load | 0 2 0 |

SECTION I—*continued.*

1. The foregoing charges will be levied on a minimum of one cwt. on goods charged at a rate per ton or per cwt. Charges leviable according to weight will be assessed on the net weight of goods, as shown in the Customs Bill of Entry or Invoice, except where otherwise provided.

2. All goods charged per case or package, if exceeding 40 c. ft., will be charged double wharfage, except where otherwise enumerated.

3. Cases, etc., containing assorted or sundry goods will be charged, wharfage according to that item comprised in contents in respect f which the highest rate is provided in the foregoing Schedule.

4. For the assessment of wharfage, etc., on goods chargeable on measurement, importers must deposit with the Docks Manager certified copies of invoices and specifications (which will not be returned) with Customs documents and chappas. Measurements, etc., to be shown on English Standard in detail.

In respect of goods chargeable on weight, importers must produce original invoices, if required.

5. On *bona fide* ships, stores (including live-stock for use on voyage), furniture, tools and materials, imported or exported, half wharfage charges only will be levied.

6. No charge will be levied on Horse Boxes accompanying horses, provided the Boxes are removed from Docks premises within 24 hours of landing. On the expiration of 24 hours Boxes will be treated as cargo and charged the ordinary wharfage rates.

7. Goods landed from boats or loaded from wharf into boats in Dock or at the Harbour Walls of the Docks, provided no Port Trust labour is employed, will be charged half the rates laid down in the Schedule. This fee will cover the right to storage for three days in either case; thereafter the ordinary rent (extra fees) will be levied.

8. All goods, which have been charged full Docks Import Wharfage will, if loaded into boats in the Docks by Port Trust labour, to be afterwards relanded at a Port Trust Bunder, be charged Hamallage only, *vide* Section X, Item C, instead of wharfage.

9. On cargo overcarried and landed in the Docks and re-shipped Transhipment charges as per Section VII will be levied.

10. On same bottom cargo landed in the Docks and re-shipped, full Import wharfage as per Section I and Hamallage at annas 8 per ton will be levied.

11. No Docks wharfage charges will be levied on cargo or bunker coal landed from one hatch of a vessel and re-shipped in another for trimming or re-arranging the vessel's cargo, provided it is not allowed to remain on the wharf and Trustees' labour is not utilized.

12. *Hazardous goods* (see Docks By-laws Nos. 99, 100 and 100-A) landed at the Docks and which have to be removed immediately to the Trustees' Hazardous Goods Warehouse situated in the Alexandra Docks, will incur charges for removal, storage and rent as detailed under Section III, Item D, of this Schedule.

13. Consignments of matches will be removed, at the request of consignees, to the special sheds in the Docks set apart for the storage of matches during the monsoon, at a charge of annas 3 per case.

14. Dangerous, Explosive and Inflammatory goods landed at the Docks contrary to the By-laws must be immediately removed by a consignee, failing which they will be removed at his risk and expense to the Trustees' Warehouse reserved for such goods.

15. Dangerous, Explosive and Inflammable goods landed at the Docks contrary to the Docks By-laws will be charged wharfage at 8 annas per package under Section I, Item 3 E.

## SECTION II.

## WHARFAGE CHARGES.

SCALE OF SPECIAL RATES TO BE CHARGED ON ALL GOODS IMPORTED AND EXPORTED AT THE BOMBAY PORT TRUST DOCKS BY COASTING STEAMERS PLYING BETWEEN BOMBAY AND PORTS ON THE WEST COAST OF INDIA.

---

*SPECIAL CLASS.—4 pies a maund, or 9 annas a ton.*

Ballast.
Bardans or used gunny bags.
Bricks, fire.
Chalk.
Coal and coke in bags.
Cocoanuts.
Corriander seed.
Cotton, pressed.
Firewood.
Grain, wheat, rice, bajri, jowari, gram and barley, &c.
Myrabollams.
Ochre, of kinds.
Salt, country.
Saltpetre.
All kinds of seeds.
Tiles, Mangalore.
Vegetables, fresh.

1st *CLASS.—6 pies a maund, or 13 annas a ton.*

Alum.
Bamboos.
Bark, of sorts.
Bones, bone-dust and blood-manure.
Borax, unrefined.
Bottles, empty.
Bran.
Cement.
Clay, China and fire.
Coal, coke, cinders, ashes, patent fuel.
Coir, pressed.
Dates, wet and dry.
Disinfecting powder.
Flax.
Flour.
Glass, broken.
Goats' hair, pressed.
Groundnuts.
Hay and straw, pressed.
Hemp, pressed.
Hessians.
Horns, of kinds.
Iron, bar-iron, hoops, pig, scrap, sheets, &c.
Jaggery.
Jute, pressed.
Kerosene oil.
Mats, country.
Mowra flowers.
Oil-cake.
Papadkhar, or country soda.
Piece-goods, cotton.
Skins, untanned.
Sugar.
Sugarcandy and molasses.
Tamarind.
Twist and yarn.
Whiting.
Wool, pressed.

2nd *CLASS.—8 pies a maund, or Rs. 1-2-0 a ton.*

Alkali (Sajeekhar).
Almonds.
Aloes.
Anchors.
Arrowroot.
Asphalt.
Assafœtida, coarse.
Beads.
Betel-nuts.
Blood stones, Cambay stones and gold stones.
Brass and brassware.
Bricks, bath.
Buckets, iron.
Canvas.
Capoor cutchree.
Cardboards, strawboard
Cassaware.

*2nd CLASS.*—8 *pies a maund, or Rs.* 1-2-0 *a ton.*

Chillies, dried.
Clove-stems.
Cocum.
Coffee.
Coir, fibre.
Coir, rope, cordage and yarn.
Columba root.
Copper sheets, slabs, ware and wire.
Cordage and rope, hemp, Europe and Manilla.
Copra.
Corks.
Cowries.
Dammer.
Drugs, country.
Earthenware, piping, retorts, &c., for drainage (not packed).
Fat, grease, lard and tallow.
Fish, dried.
Fruits, fresh or dried.
Ginger, dry.
Glue.
Gums of sorts.
Hemp, loose, in bundles.
Jars, common, large or small.
Lac.
Lac dye.
Lead, pig, piping, sheet, and rolls.
Lead, black, white and red.
Lead shot.
Linen piece-goods.
Liquorice root.
Mats, foreign.
Matting, coir
Mineral waters.
Mother-o-pearl-shells.
Nails of sorts.
Nux-vomica.
Oils, linseed, castor, gingelly, &c.
Olibanum or incense.
Orsidue or brass leaves.
Paints, oil.
Paper, of kinds (including bales of newspapers).
Pitch.
Raisins.
Rattans.
Sago.
Salammoniac.
Sandalwood.
Shikakhai.
Shovels.
Soap, soft and bar (country).
Soapnuts.
Spelter and solder.
Sulphur.
Tiles, flooring and foreign.
Thread.
Timber in logs.
Timber planks and scantlings.
Tin of kinds.
Tin plates.
Tortoise shells.
Turmeric.
Twine.
Umbrellas.
Waste, cotton, twist and wool.
Wire.
Yellow metal sheets, &c.
Zinc sheets, &c.

*3rd CLASS.*—10 *pies a maund, or Rs.* 1-6-0 *a ton.*

Ale, beer and porter, in casks.
Aerated waters.
Antimony.
Apparel not accompanying passengers.
Arsenic.
Bangles.
Beef and pork.
Bees'-wax.
Biscuits.
Boots and shoes.
Bottles, empty, medicine phials.
Butts, pipes and puncheons (empty).
Carpets.
Casks and hogsheads, empty.
Cheese.
Cochineal.
Copperas, sulphate of iron and sulphate of copper.
Cotton, raw, unpressed.
Cumin seed.
Dyes, country.
Earthenware, foreign, for sanitary purposes (packed).
Fans.
Felt.
Furniture and chairs.
Garlic.
Ghee.
Goats' hair, unpressed.
Glassware.
Gunny pieces and bags.
Haberdashery, hosiery, &c.

*3rd CLASS.*—10 *pies a maund, or Rs.* 1-6-0 *a ton.*

Hams.
Hardware.
Harness and harness requisites.
Indian condiments.
Indigo.
Ink.
Ironmongery.
Iron or steel, including girders, castings, pipes, &c.
Khoot wood.
Metals, unenumerated.
Oil cloth and floor cloth.
Oilman's stores.
Pearls; imitation.
Pepper and pepper roots.
Rose flowers, dried.
Saddlery.
Safflower.
Shajeera.
Salt, refined.
Sapanwood.
Senna leaves.
Silk, raw.
Soap, foreign.
Spices.
Spirits and liquors, in wood.
Stationery, unenumerated.
Steel, fagot, keg, spring and octagon.
Tar.
Tobacco, country and foreign.
Varnish.
Vermilion.
Wool, unpressed.
Wool, Berlin.

*4th CLASS.*—12 *pies a maund, or Rs.* 1-11-0 *a ton.*

Ale, beer, porter and cider, in bottles.
Acids, carbolic, citric, gallic and tannic.
Baskets, cane.
Books.
Camphor.
Camphor wood drawers and boxes.
Chemicals, drugs and medicines.
China and Japanware.
China preserves.
China *roots.*
Cigars and Cheroots.
Crockery, Queen's porcelain and earthenware not otherwise enumerated.
Cutlery.
Fishmaws.
Hides, buffalo, &c.
Jars, fancy, China and Japan.
Leather, country or foreign.
Marble and marble slabs.
Perambulators.
Piece-goods, cotton-silk mixture and woollen.
Plants.
Shark fins, samoodar fins.
Shells.
Skins, goats and sheep, tanned.
Toys.
Trunk and boxes.
Turpentine.

*5th CLASS.*—14 *pies a maund, or Rs.* 2-0-0 *a ton.*

Acids, other than carbolic, citric, gallic and tannic.
Attar.
Bhang.
Candles.
Cardamoms.
Clocks.
Confectionery.

*5th CLASS.*—14 *pies a maund, or Rs.* 2-0-0 *a ton.*

| | |
|---|---|
| Coral. | Musk. |
| Crackers, China. | Naphtha. |
| Elephants' tusks and Moyes' teeth (ivory). | Oils, perfumed. |
| | Perfumery pomades, &c. |
| Feathers. | Piece-goods, silk and velvet. |
| Glass, window. | Quicksilver. |
| Instruments, drawing, mathematical, &c. | Rose-water. |
| | Sandalwood boxes and ware. |
| Lace and thread, gold and silver or kinkob. | Shawls, Cashmere and Delhi. |
| | Tea. |
| Matches. | Wines and spirits, in bottles. |

---

*Note.*—The Dock charges will be recovered on avoirdupois weight. The equivalent maund rate is merely given for the information of merchants. A maund is equal to 82⅔ lbs.

Personal baggage accompanying passengers will be passed free, but extra goods, unmanifested, will be charged at 8 annas a cart, or two annas a cooly load.

All articles not enumerated in the foregoing Schedule will be charged wharfage at the rates laid down under Section I.

In all questions that arise with regard to *miscellaneous charges, rents, overside fees, night and holiday work, transhipment, cranage charges,* &c., the rules laid down in the General Rate-book for the Wet Docks will apply.

The *Minimum charge* for any package shall not be less than *one anna.*

*Fractions of an anna.*—In the total charge recovered on a chappa fractions of an anna *less than six pies* will be dropped: while *six pies and over* will be reckoned as 1 *anna.*

## SECTION III.

### *RENTS.*

A.—STORAGE CHARGES ON GOODS IN DOCKS TRANSIT SHEDS AND YARDS.

*Imports—*

(*a*) *Free days—*

(1) All goods *liable to Imperial Customs Duty* will be allowed storage in Docks, free of rent, for 7 days.

(2) All goods *free of Imperial Customs Duty* will be allowed storage in Docks, free of rent, for 5 days.

No free days will be allowed in respect of coal, coke, cinders, ashes, patent fuel, dust or rubbish.

In computing the number of free days, Sundays and Holidays enumerated in By-law No. 106 as well (in the case of dutiable goods only) as any other days on which Imperial Customs Duty may not be received, will be omitted.

(*b*) *Extra fees—*

On the expiration of the "free days" an extra fee or charge calculated at the rate of half wharfage will be levied upon all goods until delivery is effected, as follows :—

In respect of all goods, dutiable and duty free, except iron and steel, as specified under Section I, Item 46-c, of this Schedule :—

One extra fee for every 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

In respect of iron and steel, as specified under Section I, Item 46-c, of this Schedule :—

One extra fee for the first 7 days, including Sundays and all Holidays, or part thereof and thereafter one extra fee for every succeeding 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

On the expiration of 30 days from date of landing of all goods (including iron and steel two extra fees will be levied for every succeeding two days including Sundays and all Holidays or part thereof.

(*c*) In cases where any consignment or part thereof of iron or steel, as specified under Section I, Item 46-c, of this Schedule, shall be landed from a vessel unmarked, or, in the opinion of the Docks Manager, so insufficiently marked as to prevent the delivery of the whole consignment according to the Bill of Lading, he shall have the whole of such consignment sorted *according to sizes* as far as possible and shall charge the Master, Owner or Agents of the vessel the cost of such sorting at the rate of six annas per ton.

The "free days" in such instance shall count from the date on which the Docks Manager shall notify that the iron or steel is sorted and ready for delivery.

(*d*) The Docks Manager has authority to extend the period of "free days" on goods landed at the Docks and loaded into railway wagons.

*Exports*—

| Goods for Shipment. | Period free of rent. | How charged. |
|---|---|---|
| (*a*) Stored in Docks open yards at Owner's risk. | 10 days. | An extra fee or charge calculated at the rate of half wharfage fee to which the goods may be liable for every 3 days or part thereof. |
| (*b*) Stored in Docks transit sheds.<br>*Note.*—Exporters must elect whether goods are to be stored in the open or in the transit sheds. | 7 days. | |
| (*c*) If not shipped but removed from Docks by boats or carts :— | | |
| (1) Provided Trustees' labour is not utilised. | *Nil.* | An extra fee or charge calculated at the rate of half wharfage fee for every 3 days or part thereof. |
| (2) Provided Trustees' labour is employed.<br>*Note.*—Shut-out cargo must be removed by owners on receipt of 3 days' notice from the Docks Manager. In cases of non-compliance the Docks Manager may remove such goods to a place of storage at the expense of owners. | | As Exports under Clauses (*a*) and (*b*). |
| (*d*) Railed into Docks and stored in the rail-borne cargo sheds for shipment and not taken to the transit sheds but removed into town. | *Nil.* | Docks unloading, carting and clerical charges and half export wharfage plus ground rent from the date the goods were received in Docks. |

| Goods for Shipment. | Period free of rent. | How charged. |
|---|---|---|
| (*e*) Railed direct into Docks and found to be unfit for shipment— | | |
| (1) Provided removed from Docks within 24 hours. | Free .. | Docks unloading, carting and clerical charges but no wharfage. |
| (2) When not removed from Docks within 24 hours. | *Nil.* | Docks unloading, carting and clerical charges plus rent under Clause (*c*) (1) if stored in the transit sheds, or rent and half export wharfage under Clause (*d*) if stored in the rail-borne cargo sheds. |
| (*f*) Brought direct to the transit sheds by rail or from the rail-borne cargo sheds and shipped. | *Vide* Clauses (*a*) and (*b*) | As Ordinary export cargo under Clauses (*a*) and (*b*) from date of receipt at the transit sheds. |

*EXCEPTION.—On cargo railed into Docks by Bombay Port Trust Railway wagons from the Grain and Cotton Depots under the orders of, and with permission from, the Docks Manager and on which Customs and Shipping Agents' Passes have been issued, no extra fees or ground rent charges will be levied, provided such cargo is actually shipped on the vessel for which it was railed in. If such rail-borne cargo is shut out, or, for any reason, is not shipped, the ordinary charges from the date of arrival will be levied.*

| | | |
|---|---|---|
| (*g*) Brought into Docks by lighters for overside shipment but landed on the Docks quays by shippers' own labour. | *Vide* Clauses (*a*) and (*b*) | Half import wharfage as per this Schedule and thereafter as ordinary Exports under Clauses(*a*) and (*b*); the date of landing to be reckoned as the date of receipt. |

In computing the days for charging rents, Sundays and the Holidays enumerated in By-law No. 106 will be omitted.

BY-LAW.—Working hours at the Docks shall be from 7-30 A.M. (S. T.) to 12-30 P.M. (S. T.) and from 1-30 P.M. (S. T.) to sunset or 6-30 P.M. (S. T.) whichever is the earlier, except on holidays and Sundays.

The sanctioned holidays recognized by the Trustees shall be Christmas Day (25th December), New Year's Day (1st January), Good Friday, the Sovereign's Birthday and any special occasion ordered by the Trustees.

In computing the days for charging rents, etc., Sundays and the Holidays enumerated as well (in the case of dutiable goods only) as any other days on which Imperial Duty may not be received, shall be omitted.

The day on which goods are landed shall be counted as one of the "free days,' except when goods are landed after sunset when the "free days' shall not commence until the following morning.

B.—Ground Rent Charges.

Ground rent charges in Docks transit sheds or yards by special arrangement:—

(*a*) In sheds, per 500 square feet per mensem .. .. Rs. 30

(*b*) In the open yards at owner's risk per 500 square feet per mensem .. .. .. .. .. .. ,, 20

C.—Storage charges on Goods in Docks Duty-Paid Goods Warehouses.

*Scale of Charges for Duty-Paid Goods.*

| | Goods. | Per | Charges. | | |
|---|---|---|---|---|---|
| | | | Removing and Storing Charges, Docks Warehouses. | Storing Charges, Wari Bunder Warehouses. | Rent per week or portion of a week. |
| | | | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| 1. | Bangles, glass .. .. .. | Case .. | 0 4 0 | 0 2 6 | 0 2 0 |
| 2. | Copper Sheets, cases or bundles | Ton .. | .. | 0 6 0 | 0 2 0 |
| 3. | Glassware and Earthenware .. | C. ft. .. | 0 0 4 | 0 0 3 | 0 0 1¼ |
| 4. | Grain .. .. .. .. | Ton .. | 0 8 0 | 0 5 0 | 0 1 0 |
| 5. | Gunnies .. .. .. .. | Bale .. | 0 5 0 | 0 3 0 | 0 1 0 |
| 6. | Hardware .. .. .. | Package | Package | Measure | ment or weight. |
| 7. | Machinery .. .. .. | Ton .. | 1 8 0 | 1 0 0 | 0 8 0 |
| 8. | Motor cars .. .. .. | ,, .. | 1 8 0 | 1 0 0 | 0 8 0 |
| 9. | Iron, including corrugated sheets, loose, or in case, steel bars, and bundles sheet, iron .. .. .. | ,, .. | .. | 0 6 0 | 0 1 3 |
| 10. | Newspapers, old, in bales .. | C. ft. .. | 0 0 4 | 0 0 3 | 0 0 1¼ |
| 11. | Paper, in bales or cases, including wall paper and strawboards .. .. .. | Package | 0 5 0 | 0 3 0 | 0 0 9 |
| 12. | Piece-goods, cotton .. .. | Package under 15 c. ft. | 0 2 6 | 0 1 6 | 0 0 9 |

| | Goods. | Per | Charges. Removing and Storing Charges, Docks Warehouses. Rs. a. p. | Storing Charges, Wari Bunder Warehouses. Rs. a. p. | Rent per week or portion of a week. Rs. a. p. |
|---|---|---|---|---|---|
| 13. | Piece-goods, cotton .. .. | Package of 15 c. ft. and over per c. ft. | 0 0 3 | 0 0 2 | 0 0 1 |
| 14. | Do. woollen and silk.. | Package under 15 c. ft.. | 0 2 6 | 0 2 0 | 0 0 9 |
| 15. | Do. do. .. | Package of 15 c. ft. and over per c. ft. | 0 0 3 | 0 0 2 | 0 0 1 |
| 16. | Shawls, cotton .. .. | Package | 0 2 6 | 0 1 6 | 0 0 9 |
| 17. | Do. woollen and silk .. | „ .. | 0 4 0 | 0 3 0 | 0 0 4 0 |
| 18. | Sugar .. .. .. | Ton .. | 0 8 0 | 0 5 0 | 0 0 1 0 |
| 19. | Tea .. .. .. .. | Chest .. | 0 1 0 | 0 0 6 | 0 0 0 6 |
| 20. | Twist and yarn, cotton .. | Package under 15 c. ft. .. | 0 2 6 | 0 1 6 | 0 0 9 |
| 21. | Do. do. .. :: | Package of 15 c. ft. and over per c. ft. | 0 0 3 | 0 0 2 | 0 0 1 |
| 22. | Do. woollen and silk. | Package under 15 c. ft. | 0 2 6 | 0 1 6 | 0 1 0 |
| 23. | Do. do. .. .. | Package of 15 c. ft. and over per c. ft. | 0 0 3 | 0 0 2 | 0 0 1 |
| 24. | Yellow metal cases or bundles .. .. .. | Ton .. | .. | 0 6 0 | 0 2 0 |
| 25. | Zinc sheets .. .. .. | „ .. | .. | 0 6 0 | 0 2 0 |
| 26. | Unenumerated goods if charged by measurement .. | C. ft. .. | 0 0 4 | 0 0 3 | 0 0 1½ |
| 27. | Unenumerated goods if charged by weight .. .. | Ton .. | 0 10 0 | 0 6 0 | 0 0 2 0 |

*Note.*—Merchants removing goods from the Docks Transit Sheds by their own agency to the Docks Warehouses will be charged "Storing" fee only at rates as charged at Wari Bunder Warehouse. The removal of items Nos. 2, 9, 24 and 25 is not undertaken.

In the case of goods charged under Items 12-15 & 20-23 merchants are required to get the measurement endorsed on their Delivery Orders by the Assistant Manager, Docks Warehouses.

Goods charged under item 7 Machinery and 8 Motor Cars will be assessed by measurement or dead weight, whichever is greater. If by measurement, 40 c. ft. will be taken to the ton.

| | Miscellaneous Charges. | | Rs. | a. | p. |
|---|---|---|---|---|---|
| 28. | Opening and folding charges : Copper, Yellow Metal, etc. .. .. | Per bundle .. .. | 0 | 0 | 6 |
| 29. | Re-bagging and re-covering charges. | „ bag or package .. | 0 | 0 | 6 |
| 30. | Scale rent .. .. .. .. | „ day .. .. | 0 | 8 | 0 |
| 31. | Certificates of weight or measurement .. .. .. .. | Each .. .. | 1 | 0 | 0 |
| 32. | Duplicate chappas .. .. | „ .. .. | 0 | 4 | 0 |
| 33. | For attendance of clerk in court or for supervision in Warehouses of weighing or re-bagging operations .. .. .. .. | Per day or part of a day .. .. | 3 | 0 | 0 |
| 34. | Night work, Sunday or Holiday work .. .. .. .. | Each Warehouse per night or day .. | 15 | 0 | 0 |
| 35. | Do. do. .. .. | Each Warehouse per half night .. .. | 7 | 8 | 0 |
| 36. | For opening packages, &c. .. | Per package .. .. | 0 | 1 | 6 |
| 37. | Verifying Stock Lists .. .. | Per list .. .. | 15 | 0 | 0 |

## D.—Storage Charges on goods removed to Docks Hazardous Goods Warehouses.

| Item. | Description of Goods. | How charged. | Removal. | | | Storage. | | | Rent per week. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Rs. | a. | p. | Rs. | a. | p. | Rs. | a. | p. |
| 1 | Acids | Package | 0 | 2 | 6 | 0 | 1 | 6 | 0 | 1 | 0 |
| 2 | Aloes, Indian | Bale | 0 | 4 | 0 | 0 | 2 | 0 | 0 | 1 | 0 |
| 3 | Candles | Cwt. | 0 | 1 | 6 | 0 | 0 | 6 | 0 | 1 | 0 |
| 4 | Caoutchouc | Package | 0 | 2 | 6 | 0 | 1 | 6 | 0 | 1 | 0 |
| 5 | Carbide of calcium | Cwt. | 0 | 1 | 6 | 0 | 0 | 6 | 0 | 1 | 0 |
| 6 | Cartridges, loaded, safety | Package | 0 | 1 | 6 | 0 | 0 | 6 | 0 | 1 | 0 |
| 7 | Coir | Bale | 0 | 4 | 0 | 0 | 2 | 0 | 0 | 1 | 0 |
| 8 | Cotton | Bale | 0 | 4 | 0 | 0 | 2 | 0 | 0 | 1 | 0 |
| 9 | Cotton fly | Bale | 0 | 4 | 0 | 0 | 2 | 0 | 0 | 1 | 0 |
| 10 | Crackers of all kinds | Package | 0 | 1 | 6 | 0 | 0 | 6 | 0 | 1 | 0 |
| 11 | Fibres of all kinds | Bale | 0 | 4 | 0 | 0 | 2 | 0 | 0 | 1 | 0 |
| 12 | Flax | ,, | 0 | 4 | 0 | 0 | 2 | 0 | 0 | 1 | 0 |
| 13 | Grasses of all kinds | ,, | 0 | 4 | 0 | 0 | 2 | 0 | 0 | 1 | 0 |
| 14 | Hemp | ,, | 0 | 4 | 0 | 0 | 2 | 0 | 0 | 1 | 0 |
| 15 | Jute | ,, | 0 | 4 | 0 | 0 | 2 | 0 | 0 | 1 | 0 |
| 16 | Lampblack | Cwt. | 0 | 1 | 6 | 0 | 0 | 6 | 0 | 1 | 0 |
| 17 | Matches | Package | 0 | 4 | 0 | 0 | 2 | 0 | 0 | 2 | 0 |
| 18 | Oils, mineral, in casks | Ton | 1 | 8 | 0 | 0 | 8 | 0 | 0 | 2 | 0 |
| 19 | Oils, vegetable, in casks | ,, | 1 | 8 | 0 | 0 | 8 | 0 | 0 | 2 | 0 |
| 20 | Oils, in tins, drums, cases | Per 10 Imp. gallons. | 0 | 2 | 6 | 0 | 1 | 6 | 0 | 1 | 0 |
| 21 | Oil of vitriol | Package | 0 | 2 | 6 | 0 | 1 | 6 | 0 | 1 | 0 |
| 22 | Paints, oil | Ton | 1 | 8 | 0 | 0 | 8 | 0 | 0 | 2 | 0 |
| 23 | Percussion caps | Package | 0 | 1 | 6 | 0 | 0 | 6 | 0 | 1 | 0 |
| 24 | Pitch and dammer | Ton | 1 | 8 | 0 | 0 | 8 | 0 | 0 | 2 | 0 |
| 25 | Rhea | Bale | 0 | 4 | 0 | 0 | 2 | 0 | 0 | 1 | 0 |
| 26 | Rosin | Ton | 1 | 8 | 0 | 0 | 8 | 0 | 0 | 2 | 0 |
| 27 | Sulphur | ,, | 1 | 8 | 0 | 0 | 8 | 0 | 0 | 2 | 0 |
| 28 | Tallow and Stearine | ,, | 1 | 8 | 0 | 0 | 8 | 0 | 0 | 2 | 0 |
| 29 | Tar | ,, | 1 | 8 | 0 | 0 | 8 | 0 | 0 | 2 | 0 |
| 30 | Turpentine | Per 10 Imp. gallons. | 0 | 1 | 6 | 0 | 0 | 6 | 0 | 1 | 0 |
| 31 | Varnish | ,, | 0 | 1 | 6 | 0 | 0 | 6 | 0 | 1 | 0 |
| 32 | Waste | Bale | 0 | 4 | 0 | 0 | 2 | 0 | 0 | 1 | 0 |
| 33 | All goods not enumerated. | Package | 0 | 4 | 0 | 0 | 2 | 0 | 0 | 1 | 0 |

## SECTION IV.

### *DOCKS DUES ON VESSELS.*

*Dock Dues.—Chargeable against Masters, Owners or Agents of vessels in addition to charges on goods—*

(*a*) On steam and square-rigged vessels berthed inside the Docks or at the East Harbour Wall of the Docks—

(1) For every vessel under 1,500 tons, a charge of 1½ pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 30.

(2) For every vessel of 1,500 tons and upwards, a charge of 2 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 50.

Provided that if a vessel berthed at the East Harbour Wall of the Dock lands or embarks passengers only, a fixed charge of Rs. 25 will be made for each day or part of a day.

(*b*) On every boat, barge and country craft (not square-rigged) entering the Docks.—

A charge of Re. 1 per day or part of a day.

(*c*) On vessels berthed inside the Docks or at the East Harbour Wall of the Docks undergoing repairs and not working cargo—

(1) For vessels under 250 ft. in length, Rs. 25 per diem.

(2) „ „ over 250 ft. & under 400 ft. „ „ 50 „

(3) „ „ over 400 ft. „ „ 75 „

*Notes.*—(*i*) Vessels will not be charged for Sundays or the Holidays enumerated in By-law No. 106 if no work is done.

(*ii*) The day that a vessel enters and the day she leaves the Docks or the East Harbour Wall of the Docks shall be counted as one day.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

## SECTION V.

### *NIGHT, HOLIDAY AND SUNDAY WORK CHARGES.*

A.—Charges against *Masters, Owners or Agents of vessels* in respect of every vessel permitted to work cargo within the Docks or at the East Harbour Wall of the Docks to and from shore or overside.

| Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M. | Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M. | On holidays as enumerated under Docks By-law 106a | | At any time between midnight on Saturday and midnight on Sunday. |
|---|---|---|---|---|
| | | Per day. | Per half-day. | |
| Rs. 30 | Rs. 15 | Rs. 30 | Rs. 15 | Rs. 200 |

*EXCEPTION.—Vessels berthed at the East Harbour wall of the Docks will be permitted to work cargo overside into or from boats at any time between midnight on Saturday and midnight on Sunday at a charge of Rs. 10 only. This exception also applies to bulk oil vessels pumping oil into Trustees' Oil Pipe.*

B.—Charges against *Masters, Owners or Agents of vessels* for Port Trust labour supplied at night in respect of every vessel permitted to work, *viz* :—

(*a*) Annas 6 per labourer per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.

(*b*) Annas 3 per labourer per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.

C.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of each Dock Gate opened and each vessel permitted to work and receiving or delivering cargo out of Docks working hours.

| Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M. | Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M. | On holidays as enumerated under Docks By-law 106. | | From 7-30 A.M. to 6 P.M. on Sundays. |
|---|---|---|---|---|
| | | Per day. | Per half-day. | |
| Rs. 15 | Rs. 7-8-0 | Rs. 15 | Rs. 7-8-0 | Rs. 15 |

*Notes.*—(*i*) When a vessel is not working and it is necessary to keep a Dock shed open for the receipt and delivery of cargo or for any other reason, an additional charge will be levied of the amount of out-of-pocket expenses actually incurred on account of staff engaged.

(*ii*) The Docks Manager has authority to give special permission to vessels to work the whole night till 6 A.M. and in such cases the following charges in addition to those mentioned under Clauses A, B and C of this Section will be levied in respect of work done from 3-30 A.M. to 6 A.M. :—

(*a*) Rs. 15 in respect of each vessel working.

(*b*) Annas 3 per labourer for labour supplied in respect of each vessel permitted to work.

(*c*) Rs. 7-8-0 in respect of each Dock gate opened and each vessel permitted to work.

## SECTION VI.

### *CRANAGE CHARGES.*

A.—Charges against *Masters, Owners or Agents of vessels* in respect of cranes requisitioned and supplied for the loading or unloading of vessels.

(*a*) *Ordinary cargo cranes*—(30-35 cwt. and 5 and 6 tons Hydraulic cranes).

| Per day from 7-30 A.M. to 6-30 P.M. or sunset. | Per half day from 7-30 A.M. to 12-30 P.M. or 1-30 P.M. to 6-30 P.M. or sunset. | Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M. | Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M. |
|---|---|---|---|
| Rs. 6 each. | Rs. 4 each. | Rs. 6 each. | Rs. 4 each. |

*Note.*—For cranes requisitioned and supplied for vessels working the whole night till 6 A.M. with the special permission of the Docks Manager, a charge of Rs. 4 per crane in respect of the period, 3-30 A.M. to 6 A.M. will be levied in addition to the above rates.

Conditions under which cranes are supplied :—

1) Requisitions for cranes must be made out in counterfoil on the prescribed book forms which are supplied to Shed Superintendents and must be signed by the Officer on duty when the vessel is in Dock.

(2) A minimum charge for half day or night will be made in respect of cranes requisitioned and supplied but not required or utilised.

(3) Requisitions for cranes for the night or following day must be submitted to the Shed Superintendents by 4-30 P.M.

(4) Cancelling orders in respect of cranes requisitioned for the whole day or night must be submitted at least one hour before the expiration of the half day or night when the cranes are not required for more than the first half of the day or night.

(5) When cranes requisitioned for the half day or night are required for the whole day or night, fresh requisitions must be submitted at least 2 hours before the expiration of the half day or night.

(*b*) 30-*ton and* 100-*ton cranes*—

For weights over $1\frac{1}{2}$ tons but not exceeding 4 tons Rs. 1-0-0 per ton.
" " 4 " " " 8 " " 2-0-0 "
" " 8 " " " 15 " " 3-0-0 "
" " 15 " " " 30 " " 4-0-0 "
" " 30 " " " 100 " " 5-0-0 "

(c) *Charges for masting or dismasting ships*—

(1) For sailing ships—

| Net registered tonnage of ship. | Main-mast. | Fore-mast. | Mizen-mast. | Bow-sprit. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| 300 tons but not exceeding 750 tons .. | 50 | 40 | 30 | 20 |
| Exceeding 750 ,, ,, 1,000 ,, .. | 80 | 60 | 50 | 30 |
| ,, 1,000 ,, ,, 1,500 ,, .. | 110 | 90 | 65 | 45 |
| ,, 1,500 tons and over .. | 140 | 110 | 85 | 55 |

(2) For steamers—

A charge of Rs. 10 per each ton or part of a ton will be made in respect of the weight of the mast.

(d) *Miscellaneous*—

(1) If weights are kept suspended beyond a quarter of an hour double rates will be charged. The charge for lifting weights from the hold of a vessel and placing them on deck or for lifting into boats is the same as for placing them on the wharf.

(2) An additional charge of Re. 1 per ton will be levied when packages require to be deposited on the wharf to be afterwards re-lifted by the crane into trucks.

(3) Heavy packages carted into Docks and loaded into railway wagons by Docks cranes for the convenience of the G. I. P. and B. B. & C. I. Railways by special arrangement with the Dock Manager will be charged Re. 1 per ton only.

(4) The charges for any exceptional work performed by means of any crane shall be at such rates or for such amounts as may be fixed by the Trustees in each particular case.

B.—Charges against *Importers and Shippers* for the use of the Trustees' cranes.

(a) *5-ton steam cranes*—

| Per day from 7-30 A.M. to 6 P.M. or sunset. | Per half day from 7-30 A.M. to 12-30 P.M. or 1-30 P.M. to 6-30 P.M. or sunset. | Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M. | Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M. |
|---|---|---|---|
| Rs. 8 each. | Rs. 4 each. | Rs. 8 each. | Rs. 4 each. |

For casual lifts, and in the case of consignments not exceeding 5 packages *provided the crane is available*, an alternative charge of annas 8 per lift in lieu of the above rates will be made at the option of Importers and Shippers.

No charge will be made for the use of hand cranes, but shippers or consignees must provide labour to work the hand cranes at their own cost.

## SECTION VII.

### *CHARGES ON TRANSHIPMENT AND DAMAGED GOODS.*

#### A.—Transhipment Goods.

Charges against *Importers or Masters, Owners or Agents* of vessels in respect of cargo for transhipment whether landed at the Wet Docks or transhipped overside from vessel to vessel in Docks—

| | | |
|---|---|---|
| (1) | Cargo landed on and shipped from the wharf. | 5 free days. 1 wharfage as per Section I or II as the case may be. |
| (2) | Cargo landed on the wharf and loaded into boats for subsequent shipment— | |
| | (*a*) by Port Trust labour. | Do. do. |
| | (*b*) by shippers' own labour. | 5 free days. ½ wharfage as per Section I or II as the case may be. |
| (3) | Cargo discharged overside into boats in Docks and shipped overside in Docks (ship to ship). | ⅓rd wharfage as per Section I or II as the case may be. |
| (4) | Cargo discharged overside into boats in Docks and landed on the wharf— | |
| | (*a*) by Port Trust labour. | 5 free days. 1 wharfage as per Section I or II as the case may be. |
| | (*b*) by shippers' own labour and shipped from the wharf. | 5 free days. ½ wharfage as per Section I or II as the case may be. |
| (5) | Cargo landed at the Bunders and shipped in Docks from the wharf or landed in Docks and shipped from the Bunders. | 5 free days. ½ wharfage as per Section I or II as the case may be. |
| (6) | Specie landed and shipped from the Docks or landed in the Docks and shipped from the Bunders or in the stream and *vice versa*. | ⅓rd wharfage as per Section I or II as the case may be. |

*N.B.*—The application of wharfage rates under Section I or II will be determined by the Port of origin.

*Notes.*—(*i*) Carting of transhipment cargo within Dock limits will be undertaken by special arrangement with the Docks Manager at rates fixed by the Trustees and notified from time to time.

(*ii*) In the case of transhipments covered by through Bills of Lading, and which require storage in the Docks, special arrangements may be made with the Docks Manager in regard to storage charges.

(*iii*) Transhipment goods discharged into boats and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside will be charged overside charges under Section VII.

(*iv*) The above Schedule of Rates will cover the right to storage for 5 days as specified; thereafter the ordinary Docks ground or shed rent charges will be levied.

B.—DAMAGED GOODS.

| | |
|---|---|
| Cargo landed from vessels loading in Docks owing to fire or other accidental cause and reshipped or from vessels returned to Port by reason of the same causes or stress of weather. | Full Import and half Export wharfage as per Section I. |

*Notes.*—(*i*) In cases where such cargoes are landed on Sundays or Holidays enumerated in By-law No. 106 by reason of *necessity*, actual out-of-pocket expenses in lieu of Sunday or Holiday work fees under Section V, Items A and B, will be levied in addition to the above rates.

(*ii*) Burst bale cargo re-landed in course of shipment for repacking will not be charged a second wharfage fee.

## SECTION VIII.

### *OVERSIDE CHARGES.*

Charges against *Masters, Owners or Agents of vessels or Importers or Shippers* in respect of cargo discharged or shipped overside in Docks.

| | | |
|---|---|---|
| (*a*) | Import goods delivered from vessels in Docks into lighters alongside for removal out of Docks. | ½rd wharfage as per Section I or II as the case may be. |
| (*b*) | Export goods taken on board vessels in Docks from lighters alongside. | Do do |
| (*c*) | Transhipment goods discharged overside into lighters and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside. | Do. |
| (*d*) | Ships' stores and coal for consumption on board the vessels to which they are taken and shipped overside from boats alongside. | Free |
| (*e*) | Ballast discharged or shipped overside in Docks for removal to or after removal from, a Port Trust Bunder where the usual wharfage charges are payable. | Do. |
| (*f*) | Ballast discharged or shipped overside in Docks for removal to, or after removal from, Bunders not belonging to the Port Trust. | Rs. a. p.<br>Boat under 25 tons burden .. .. .. 1 0 0<br>Boat over 25 and up to 50 tons burden .. .. 2 0 0<br>Boat over 50 tons burden .. .. .. 2 8 0 |

## SECTION IX.

### *WEIGHMENT CHARGES.*

Charges against *Importers and Shippers or Masters, Owners or Agents of vessels* for weighing goods in Docks.

| | | |
|---|---|---|
| (*a*) | Goods weighed on Port Trust scales when labour is not supplied, including cost of Weighment Certificate of total weight, if required. | Rs. 3-0-0 per consignment per day, including attendance of clerk. |
| (*b*) | Goods weighed on Port Trust or private scales, when labour is not supplied and Weighment Certificate is not required. | Re. 1-0-0 per day per scale. |
| (*c*) | Goods weighed on Docks Weigh Bridges— | |
| | (1) For 16 tons or under .. | Re. 1-0-0. |
| | (2) For every additional ton or part of a ton. | Re. 0-0-6 per ton. |
| | *EXCEPTION.—Manganese Ore provided the whole shipment is weighed.* | *Re. 0-0-4 per ton.* |
| (*d*) | For weighment of goods when labour is supplied by Trustees. | Re. 0-6-0 per ton. |
| (*e*) | Certificate of details of weight. | Re. 1-0-0 per sheet. |
| (*f*) | Certificate of total weight only. | Re. 1-0-0 each. |

## SECTION X.

*Sundries.*

A.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of—

(*a*) *The use and hire of Docks Plant and gear*—

| | | Per day or part of a day. Rs. | a. | p. |
|---|---|---|---|---|
| "A" class four-wheeled trucks, capacity 20/30 tons .. .. | each | 12 | 0 | 0 |
| Wooden trucks for motors .. | ,, | 10 | 0 | 0 |
| "B" class wooden trucks, capacity 15 tons .. | ,, | 6 | 0 | 0 |
| "C" do. 10 ,, .. | ,, | 4 | 0 | 0 |
| "D" do. 5 ,, .. | ,, | 2 | 0 | 0 |
| Hand barrows .. .. .. .. | ,, | 0 | 8 | 0 |
| Iron trays .. .. .. .. | ,, | 1 | 0 | 0 |
| Skids for loading and unloading casks .. .. .. .. | ,, | 0 | 8 | 0 |
| Skids used as guards .. .. | ,, | 1 | 0 | 0 |
| Wooden sleepers .. .. .. | ,, | 0 | 8 | 0 |
| Tripod scales with weights .. | ,, | 1 | 0 | 0 |
| Floating stages .. .. .. | ,, | 2 | 0 | 0 |
| Docks shoots .. .. .. | ,, | 1 | 0 | 0 |
| Iron tubs .. .. .. .. | ,, | 1 | 0 | 0 |
| Hand lamps .. .. .. | ,, | 0 | 8 | 0 |
| Kitson, Wasnington and similar lamps .. .. .. .. | ,, | 2 | 8 | 0 |
| Shackles .. .. .. .. | ,, | 0 | 8 | 0 |
| Slings, capacity 3 tons. | ,, | 1 | 0 | 0 |
| ,, ,, 5 ,, (To be used at risk of hirers.) | ,, | 1 | 8 | 0 |
| ,, ,, 10 ,, | ,, | 2 | 0 | 0 |
| ,, ,, 20 ,, | ,, | 4 | 0 | 0 |
| ,, ,, 30 ,, | ,, | 6 | 0 | 0 |
| ,, ,, 40 ,, | ,, | 8 | 0 | 0 |
| ,, ,, 50 ,, | ,, | 10 | 0 | 0 |
| Trustees' tramway plant for shipping ore, ballast, coal, etc., per ton shipped. | | 0 | 2 | 6 |

Gear, not otherwise enumerated .. At rates to be fixed from time to time by the Docks Manager.

*Notes*—(*i*) All gear, except manganese ore carts, requisitioned for use or hire will be charged for up to the time returned to Stores Depôt.

(*ii*) Trustees' manganese ore carts may be requisitioned for use *free of charge*, but a charge of Re. 1 per day will be levied in respect of every cart not returned to Stores Depôt when not in use.

| | | | | |
|---|---|---|---|---|
| Transport wagons or traction engines | per | whole day or night | } | At rates to be fixed from time to time by the Docks Manager. |
| ,, ,, | ,, | half ,, ,, | | |
| ,, ,, | ,, | 3 hours. | | |
| ,, ,, | ,, | 2 ,, | | |
| ,, ,, | ,, | hour. | | |

Portable flushing engine, if available.

(*b*) *Sorting cargo*—

Bag cargo only .. .. .. .. .. Rs. 0 3 0 per ton.

Iron, as specified under Section I, Item 46c, and timber, case goods, &c. .. .. ,, 0 6 0 ,, ,,

(c) *Hamallage*—

On goods, the cost of handling of which has not been included in the rates levied in this Schedule—

Import .. .. .. .. .. Rs. 0 4 0 per ton.

Export .. .. .. .. .. ,, 0 4 0 ,, ,,

(*d*) *Copies of chappas or bills* .. .. .. ,, 0 4 0 each.

B.—Charges against *Master, Owners or Agents of vessels* in respect of—

(*a*) *Fresh water* supplied to shipping .. .. Rs. 1 8 0 per 1,000 gallons.

(*b*) *Removal of rubbish* deposited in Docks, subject to the provisions of Docks By-law No. 32. At rates per cart of 16 cwts., fixed from time to time by the Docks Manager.

C.—Charges against *Importers or Shippers* in respect of *Unloading* of carts, lorries, trucks, &c.

*Unloading* .. .. .. One anna per 16 cwts. or part thereof.

*Notes.*—(*i*) The Docks Manager has discretionary power to allow consignees or shippers to unload carts.

(*ii*) Heavy articles of machinery brought by trucks will be unloaded at the option of the Docks Manager at rates to be arranged.

(*iii*) Manganese ore in bulk will be unloaded free.

(*b*) *Opening packages*—

| | | | | | | |
|---|---|---|---|---|---|---|
| (1) | Carriages, motor cars and aeroplanes .. .. .. | Rs. | 0 | 8 | 0 | per package. |
| (2) | Machinery .. .. .. .. | „ | 0 | 4 | 0 | „ „ |
| (3) | Mouldings .. .. .. .. | „ | 0 | 4 | 0 | „ „ |
| (4) | Pianos and harmoniums .. .. | „ | 0 | 4 | 0 | „ „ |
| (5) | Packages of other kinds .. .. | „ | 0 | 1 | 0 | „ „ |

*Note.*—Opening of casks or cases of wines, spirits and similar goods will not be undertaken.

(*c*) *Repacking goods* by owners', etc., labour Rs. 0 0 6 per package on the original number handled.

(*d*) *Certificates*—

| | | | | | | |
|---|---|---|---|---|---|---|
| (1) | Of measurement .. .. .. | Re. | 1 | 0 | 0 | each. |
| (2) | Of details of measurement .. | „ | 1 | 0 | 0 | per sheet. |
| (3) | Of goods alongside for shipment.. | | 1 | 0 | 0 | each. |

(*e*) *Escorting fees* for goods removed from Docks to Docks or Apollo Bonded Warehouses, provided the goods are imported by one vessel and are bonded under one Bond Number and the relative Bills of Entry are presented all together and the goods removed under one escort .. .. „ 1 0 0

(*f*) In all other cases .. .. .. .. „ 1 0 0 per escort.

## SECTION XI.

### *DRY DOCKS CHARGES.*

Charges against *Masters, Owners and Agents of vessels* for the use of the Trustees' Dry Docks, including charges for docking, shoring and undocking.

(*a*) Charge for the first 24 hours of occupation.

| Gross registered tonnage of vessels. | | | Tons. | Amount. | | | |
|---|---|---|---|---|---|---|---|
| | | | | Rs. | a. | p. | |
| Not exceeding | | | 1,000 | 400 | 0 | 0 | minimum. |
| Exceeding | 1,000 | but not exceeding | 1,050 | 426 | 9 | 0 | |
| ,, | 1,000 | ,, ,, | 1,100 | 446 | 14 | 0 | |
| ,, | 1,100 | ,, ,, | 1,150 | 467 | 3 | 0 | |
| ,, | 1,150 | ,, ,, | 1,200 | 487 | 8 | 0 | |
| ,, | 1,200 | ,, ,, | 1,250 | 507 | 13 | 0 | |
| ,, | 1,250 | ,, ,, | 1,300 | 528 | 2 | 0 | |
| ,, | 1,300 | ,, ,, | 1,350 | 548 | 7 | 0 | |
| ,, | 1,350 | ,, ,, | 1,400 | 568 | 12 | 0 | |
| ,, | 1,400 | ,, ,, | 1,450 | 589 | 1 | 0 | |
| ,, | 1,450 | ,, ,, | 1,500 | 609 | 6 | 0 | |
| ,, | 1,500 | ,, ,, | 1,550 | 629 | 11 | 0 | |
| ,, | 1,550 | ,, ,, | 1,600 | 650 | 0 | 0 | |
| ,, | 1,600 | ,, ,, | 1,650 | 670 | 5 | 0 | |
| ,, | 1,650 | ,, ,, | 1,700 | 690 | 10 | 0 | |
| ,, | 1,700 | ,, ,, | 1,750 | 710 | 15 | 0 | |
| ,, | 1,750 | ,, ,, | 1,800 | 731 | 4 | 0 | |
| ,, | 1,800 | ,, ,, | 1,850 | 751 | 9 | 0 | |
| ,, | 1,850 | ,, ,, | 1,900 | 771 | 14 | 0 | |
| ,, | 1,900 | ,, ,, | 1,950 | 792 | 3 | 0 | |
| ,, | 1,950 | ,, ,, | 2,000 | 812 | 8 | 0 | |
| ,, | 2,000 | ,, ,, | 2,050 | 818 | 12 | 0 | |
| ,, | 2,050 | ,, ,, | 2,100 | 825 | 0 | 0 | |
| ,, | 2,100 | ,, ,, | 2,150 | 831 | 4 | 0 | |
| ,, | 2,150 | ,, ,, | 2,200 | 837 | 8 | 0 | |
| ,, | 2,200 | ,, ,, | 2,250 | 843 | 12 | 0 | |
| ,, | 2,250 | ,, ,, | 2,300 | 850 | 0 | 0 | |
| ,, | 2,300 | ,, ,, | 2,350 | 856 | 4 | 0 | |
| ,, | 2,350 | ,, ,, | 2,400 | 862 | 8 | 0 | |
| ,, | 2,400 | ,, ,, | 2,450 | 868 | 12 | 0 | |
| ,, | 2,450 | ,, ,, | 2,500 | 875 | 0 | 0 | |
| ,, | 2,500 | ,, ,, | 2,550 | 881 | 4 | 0 | |
| ,, | 2,550 | ,, ,, | 2,600 | 887 | 8 | 0 | |
| ,, | 2,600 | ,, ,, | 2,650 | 893 | 12 | 0 | |
| ,, | 2,650 | ,, ,, | 2,700 | 900 | 0 | 0 | |
| ,, | 2,700 | ,, ,, | 2,750 | 906 | 4 | 0 | |
| ,, | 2,750 | ,, ,, | 2,800 | 912 | 8 | 0 | |
| ,, | 2,800 | ,, ,, | 2,850 | 918 | 12 | 0 | |
| ,, | 2,850 | ,, ,, | 2,900 | 925 | 0 | 0 | |
| ,, | 2,900 | ,, ,, | 2,950 | 931 | 4 | 0 | |
| ,, | 2,950 | ,, ,, | 3,000 | 937 | 8 | 0 | |
| ,, | 3,000 | ,, ,, | 3,050 | 942 | 8 | 0 | |
| ,, | 3,050 | ,, ,, | 3,100 | 947 | 8 | 0 | |
| ,, | 3,100 | ,, ,, | 3,150 | 952 | 8 | 0 | |
| ,, | 3,150 | ,, ,, | 3,200 | 957 | 8 | 0 | |

| Gross registered tonnage of vessels. | | | | Tons. | Amount. | | |
|---|---|---|---|---|---|---|---|
| | | | | | Rs. | a. | p. |
| Exceeding | 3,200 | but not | exceeding | 3,250 | 962 | 8 | 0 |
| ,, | 3,250 | ,, | ,, | 3,300 | 967 | 8 | 0 |
| ,, | 3,300 | ,, | ,, | 3,350 | 972 | 8 | 0 |
| ,, | 3,350 | ,, | ,, | 3,400 | 977 | 8 | 0 |
| ,, | 3,400 | ,, | ,, | 3,450 | 982 | 8 | 0 |
| ,, | 3,450 | ,, | ,, | 3,500 | 987 | 8 | 0 |
| ,, | 3,500 | ,, | ,, | 3,550 | 992 | 8 | 0 |
| ,, | 3,550 | ,, | ,, | 3,600 | 997 | 8 | 0 |
| ,, | 3,600 | ,, | ,, | 3,650 | 1,002 | 8 | 0 |
| ,, | 3,650 | ,, | ,, | 3,700 | 1,007 | 8 | 0 |
| ,, | 3,700 | ,, | ,, | 3,750 | 1,012 | 8 | 0 |
| ,, | 3,750 | ,, | ,, | 3,800 | 1,017 | 8 | 0 |
| ,, | 3,800 | ,, | ,, | 3,850 | 1,022 | 8 | 0 |
| ,, | 3,850 | ,, | ,, | 3,900 | 1,027 | 8 | 0 |
| ,, | 3,900 | ,, | ,, | 3,950 | 1,032 | 8 | 0 |
| ,, | 3,950 | ,, | ,, | 4,000 | 1,037 | 8 | 0 |
| ,, | 4,000 | ,, | ,, | 4,050 | 1,042 | 8 | 0 |
| ,, | 4,050 | ,, | ,, | 4,100 | 1,047 | 8 | 0 |
| ,, | 4,100 | ,, | ,, | 4,150 | 1,052 | 8 | 0 |
| ,, | 4,150 | ,, | ,, | 4,200 | 1,057 | 8 | 0 |
| ,, | 4,200 | ,, | ,, | 4,250 | 1,062 | 8 | 0 |
| ,, | 4,250 | ,, | ,, | 4,300 | 1,067 | 8 | 0 |
| ,, | 4,300 | ,, | ,, | 4,350 | 1,072 | 8 | 0 |
| ,, | 4,350 | ,, | ,, | 4,400 | 1,077 | 8 | 0 |
| ,, | 4,400 | ,, | ,, | 4,450 | 1,082 | 8 | 0 |
| ,, | 4,450 | ,, | ,, | 4,500 | 1,087 | 8 | 0 |
| ,, | 4,500 | ,, | ,, | 4,550 | 1,092 | 8 | 0 |
| ,, | 4,550 | ,, | ,, | 4,600 | 1,097 | 8 | 0 |
| ,, | 4,600 | ,, | ,, | 4,650 | 1,102 | 8 | 0 |
| ,, | 4,650 | ,, | ,, | 4,700 | 1,107 | 8 | 0 |
| ,, | 4,700 | ,, | ,, | 4,750 | 1,112 | 8 | 0 |
| ,, | 4,750 | ,, | ,, | 4,800 | 1,117 | 8 | 0 |
| ,, | 4,800 | ,, | ,, | 4,850 | 1,122 | 8 | 0 |
| ,, | 4,850 | ,, | ,, | 4,900 | 1,127 | 8 | 0 |
| ,, | 4,900 | ,, | ,, | 4,950 | 1,132 | 8 | 0 |
| ,, | 4,950 | ,, | ,, | 5,000 | 1,137 | 8 | 0 |
| ,, | 5,000 | ,, | ,, | 5,050 | 1,142 | 8 | 0 |
| ,, | 5,050 | ,, | ,, | 5,100 | 1,147 | 8 | 0 |
| ,, | 5,100 | ,, | ,, | 5,150 | 1,152 | 8 | 0 |
| ,, | 5,150 | ,, | ,, | 5,200 | 1,157 | 8 | 0 |
| ,, | 5,200 | ,, | ,, | 5,250 | 1,162 | 8 | 0 |
| ,, | 5,250 | ,, | ,, | 5,300 | 1,167 | 8 | 0 |
| ,, | 5,300 | ,, | ,, | 5,350 | 1,172 | 8 | 0 |
| ,, | 5,350 | ,, | ,, | 5,400 | 1,177 | 8 | 0 |
| ,, | 5,400 | ,, | ,, | 5,450 | 1,182 | 8 | 0 |
| ,, | 5,450 | ,, | ,, | 5,500 | 1,187 | 8 | 0 |
| ,, | 5,500 | ,, | ,, | 5,550 | 1,192 | 8 | 0 |
| ,, | 5,550 | ,, | ,, | 5,600 | 1,197 | 8 | 0 |
| ,, | 5,600 | ,, | ,, | 5,650 | 1,202 | 8 | 0 |
| ,, | 5,650 | ,, | ,, | 5,700 | 1,207 | 8 | 0 |
| ,, | 5,700 | ,, | ,, | 5,750 | 1,212 | 8 | 0 |
| ,, | 5,750 | ,, | ,, | 5,800 | 1,217 | 8 | 0 |
| ,, | 5,800 | ,, | ,, | 5,850 | 1,222 | 8 | 0 |
| ,, | 5,850 | ,, | ,, | 5,900 | 1,227 | 8 | 0 |
| ,, | 5,900 | ,, | ,, | 5,950 | 1,232 | 8 | 0 |

| Gross registered tonnage of vessels. | | | Tons. | Amount. Rs. a. p. |
|---|---|---|---|---|
| Exceeding | 5,950 | but not exceeding | 6,000 | 1,237 8 0 |
| ,, | 6,000 | ,, ,, | 6,050 | 1,242 8 0 |
| ,, | 6,050 | ,, ,, | 6,100 | 1,247 8 0 |
| ,, | 6,100 | ,, ,, | 6,150 | 1,252 8 0 |
| ,, | 6,150 | ,, ,, | 6,200 | 1,257 8 0 |
| ,, | 6,200 | ,, ,, | 6,250 | 1,262 8 0 |
| ,, | 6,250 | ,, ,, | 6,300 | 1,267 8 0 |
| ,, | 6,300 | ,, ,, | 6,350 | 1,272 8 0 |
| ,, | 6,350 | ,, ,, | 6,400 | 1,277 8 0 |
| ,, | 6,400 | ,, ,, | 6,450 | 1,282 8 0 |
| ,, | 6,450 | ,, ,, | 6,500 | 1,287 8 0 |
| ,, | 6,500 | ,, ,, | 6,550 | 1,292 8 0 |
| ,, | 6,550 | ,, ,, | 6,600 | 1,297 8 0 |
| ,, | 6,600 | ,, ,, | 6,650 | 1,302 8 0 |
| ,, | 6,650 | ,, ,, | 6,700 | 1,307 8 0 |
| ,, | 6,700 | ,, ,, | 6,750 | 1,312 8 0 |
| ,, | 6,750 | ,, ,, | 6,800 | 1,317 8 0 |
| ,, | 6,800 | ,, ,, | 6,850 | 1,322 8 0 |
| ,, | 6,850 | ,, ,, | 6,900 | 1,327 8 0 |
| ,, | 6,900 | ,, ,, | 6,950 | 1,332 8 0 |
| ,, | 6,950 | ,, ,, | 7,000 | 1,337 8 0 |

For every 50 tons or part of 50 tons in excess of 7,000 tons, Rs. 5-0-0.

(*b*) *For occupation from after the first 24 hours up to he 8th day inclusive*—

For every 6 hours or part thereof .. .. Rs. 50-0-0

(*c*) *For occupation from the 9th day to the 20th day inclusive*—

For every 6 hours or part thereof .. .. Rs. 75-0-0

(*d*) *For occupation beyond the 20th day.* The Trustees reserve to themselves the right to increase the daily charge to any amount not exceeding Rs. 500.

(*e*) *For docking ndocking on Sundays or holidays enumerated in Docks By-law No.* 106—

(1) Docking, per vessel .. Rs. 100-0-0 in addition to the rates mentioned above plus actual extra expenses.

(2) Undocking, do. .. Do. do.

*Note.*—In cases of genuine emergency such as a vessel being in danger the extra fees for docking on Sundays and holidays are not leviable.

(*f*) *When two or more vessels are docked together.* The above rates will be levied on the aggregate tonnage of the vessels.

*EXCEPTION.—When two or more vessels are docked in the entire length of the Hughes Dry Dock without the caisson being placed in position between them, the ordinary charges as per item* (a) *et seq. of this Section will be levied or each vessel separately.*

(*g*) *A vessel engaging the Dock and not using it.* Rs. 300-0-0.

*Notes.*—(i) If the Dock is required for another vessel, a vessel that has already occupied it for 72 hours must immediately vacate or pay a fresh fee calculated according to the Table on her gross tonnage for the first 24 hours, for every 24 hours or part thereof that she remains in occupation.

(ii) When work of scraping, painting or repairs is actually done on vessels in Dock on Sundays or holidays, the usual charge will be made according to the period of occupation, otherwise Sundays and authorised holidays will be allowed free.

(iii) For cleaning a Dock and removing rubbish, a charge of Rs. 15-0-0 will be made against the license, *vide* By-law No. 13.

(iv) When bilge water is run out into Dock, the cost of deodorising and disinfecting is charged against the Master, etc., of the vessel.

(v) In the case of vessels requiring to undock between 6 P.M. and 10-30 A.M., if the notice of undocking reaches the Docks Manager later than 5 P.M., an extra charge of Rs. 10-0-0 will be levied.

(vi) An extra charge is leviable for special blocks required to be led on account of peculiarities in the construction of any vessel.

# BENGAL CHAMBER OF COMMERCE.

## TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA.

| ARTICLES. | Cwt. per Ton Nett. | Cubic Feet per Ton. |
|---|---|---|
| Aloes, in bags and boxes ... ... ... | 20 | ..... |
| Alum, in ... ... ... | 20 | ..... |
| Aniseed, in bags ... ... ... ... | 8 | ..... |
| Arrowroot, in cases ... ... ... | ..... | 50 |
| Arsenic, in bags or cases ... ... ... | 20 | ..... |
| Assafœtida, in bags and boxes ... ... | 20 | ..... |
| Apparel, in boxes ... ... ... ... | ..... | 50 |
| Bark, in bags... ... ... ... ... | 8 | ..... |
| Bees' Wax ... ... ... ... ... | 20 | gross. |
| Barilla... ... ... ... ... ... | 20 | ..... |
| Betel-nut ... ... ... ... ... | 20 | ..... |
| Books ... ... ... ... ... ... | ..... | 50 |
| Borax ... ... ... ... ... ... | 20 | ..... |
| Bran ... ... ... ... ... ... | 14 | ..... |
| Brimstone ... ... ... ... ... | 20 | ..... |
| Bullion ... ... ... ... ... | at per | cent. |
| Cake-lac, in bags ... ... ... ... | 16 | ..... |
| Camphor, in cases ... ... ... ... | ..... | 50 |
| Cardamoms, in robbins ... ... ... | 8 | ..... |
| „ „ boxes ... ... ... | ..... | 50 |
| Cassia, in boxes ... ... ... ... | ..... | 50 |
| „ „ bags ... ... ... ... | 12 | ..... |
| Castor Seed ... ... ... ... ... | 15 | ..... |
| Chillies (dry), in bags ... ... ... | 8 | ..... |

## TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

| ARTICLES. | Cwt. per Ton Nett. | Cubic Feet per Ton. |
|---|---|---|
| China Root, in bags ... ... ... | 11 | ..... |
| „ „ boxes ... ... ... | ... | 50 |
| Chiretta, in bales ... ... ... ... | 13 | 50 |
| Churrah ... ... ... ... ... | 14 | ..... |
| Cigars ... ... ... ... ... | ..... | 50 |
| Cloves, in bags ... ... ... ... | 8 | ..... |
| „ „ boxes ... ... ... ... | ..... | 50 |
| Coals ... ... ... ... ... ... | 20 | ..... |
| Cochineal ... ... ... ... ... | ..... | 50 |
| Coffee, in bags ... ... ... ... | 18 | ..... |
| „ „ casks ... ... ... ... | 16 | ..... |
| Coral, rough ... ... ... ... ... | 20 | ..... |
| Coir, loose and unscrewed ... ... ... | 12 | ..... |
| Coir, in dholls ... ... ... ... | 10 | ..... |
| Copras or Cocoanut Kernel ... ... | 14 | ..... |
| Coriander Seed ... ... ... ... | 12 | ..... |
| Cotton, in bales ... ... ... ... | Actual measurement at | 50 |
| Cowries ... ... ... ... ... | 20 | ..... |
| Cumin Seed ... ... ... ... ... | 8 | ..... |
| „ „ Black ... ... ... | 8 | ..... |
| Cutch, in bags ... ... ... ... | 18 | ..... |
| „ „ cases ... ... ... ... | ..... | 50 not exceeding 20 cwt. gross. |
| Dates, wet ... ... ... ... ... | 20 | ..... |
| „ dry ... ... ... ... ... | 16 | ..... |
| Dhall ... ... ... ... ... ... | 20 | ..... |

## TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

| ARTICLES. | Cwt. per Ton Nett. | Cubic Feet per Ton. |
|---|---|---|
| Elephants' Teeth, in bulk ... ... ... | 30 | ..... |
| Furniture ... ... ... ... ... | ..... | 50 |
| Garlic and Onions ... ... ... ... | 13 | ..... |
| Ginger ... ... ... ... ... | 16 | ..... |
| Gram ... ... ... ... ... ... | 20 | ..... |
| Gums, in cases ... ... ... ... | ..... | 50 |
| Gunny Bags and Gunny Cloth ... ... | ..... | 50 not exceeding 2,240 lbs. |
| Ganjah ... ... ... ... ... | ..... | 50 gross. |
| Hemp ... ... ... ... ... ... | 5 bales not exceeding | 52 |
| Hides, Buffalo or Cow, cured ... ... | 14 gross. | |
| Hoofs, Horn Shavings and Tips ... ... | 20 | ..... |
| Horns, Cow, Buffalo, or Deer ... ... | 30 | ..... |
| India-rubber, in bags ... ... ... | 16 | ..... |
| ,, ,, cases ... ... ... | ..... | 50 |
| Indigo... ... ... ... ... ... | ..... | 50 |
| Iron ... ... ... ... ... ... | 20 | ..... |
| Jute ... ... ... ... ... ... | 5 bales not exceeding | 52 |
| Jute Cuttings ... ... ... ... | 5 bales not exceeding | 52 |
| Lac Dye ... ... ... ... ... | ..... | 50 |
| Lard ... ... ... ... ... ... | 20 gross. | |
| Linseed ... ... ... ... ... | 20 | ..... |
| Mace ... ... ... ... ... ... | ..... | 50 |
| Machinery ... ... ... ... ... | 20 | ..... |
| Metals ... ... ... ... ... | 20 | ..... |
| Mathie Seed ... ... ... ... ... | 18 | ..... |

## TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

| ARTICLES. | Cwt. per Ton Nett. | Cubic Feet per Ton. |
|---|---|---|
| Myrabollams ... ... ... ... ... | 16 | ..... |
| Molasses ... ... ... ... ... | 2 puncheons | or 4 hhds. |
| Mother-o'-Pearl, in bags ... ... ... | 20 | ..... |
| „ „ chests ... ... ... | 20 | ..... |
| Mowrah Flowers ... ... ... ... | 20 | ..... |
| Mowrah Seed ... ... ... ... | 20 | ..... |
| Munjeet ... ... ... ... ... | ..... | 50 |
| Mustard or Rape Seed ... ... ... | 20 | ..... |
| Niger Seed ... ... ... ... ... | 20 | ..... |
| Nutmegs, in cases or casks ... ... | ..... | 50 |
| Nux Vomica ... ... ... ... ... | 16 | ..... |
| Oats ... ... ... ... ... .. | 16 | ..... |
| Oil, in cases ... ... ... ... ... | ..... | 50 |
| „ „ casks ... ... ... ... ... | 4 | hhds. |
| Oil-seed Cake ... ... ... ... | 20 | ..... |
| Opium ... ... ... ... ... | per | chest. |
| Paddy ... ... ... ... ... | 16 | ..... |
| Palmatine, in bags ... ... ... ... | 16 | ..... |
| Peas ... ... ... ... ... ... | 20 | ..... |
| Pepper, Long ... ... ... ... | 12 | ..... |
| „ Black ... ... ... ... | 14 | ..... |
| Planks and Deals ... ... ... ... | ..... | 50 |
| Poppy Seed ... ... ... ... ... | 20 | ..... |
| Putchuck ... ... ... ... ... | 10 | ..... |
| Rags ... ... ... ... ... | ..... | 50 |
| Raw Silk, in bales ... ... ... ... | 10 | ..... |

## TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

| ARTICLES. | Cwt. per Ton Nett. | Cubic Feet per Ton. |
|---|---|---|
| Rattans, for dunnage ... ... ... | 20 | ..... |
| Red Wood, „ ... ... ... | 30 | ..... |
| Rhea ... ... ... ... ... ... | 5 bales not exceeding | 52 |
| Rice ... ... ... ... ... ... | 20 | ..... |
| Rope, in coils ... ... ... ... | ..... | 50 |
| Rope, Lines and Twines, in bundles ... | 16 | ..... |
| Rum, in casks ... ... ... ... | 2 puncheons | or 4 hhds. |
| Safflower ... ... ... ... ... | 5 bales not exceeding | 52 |
| Sago, in cases ... ... ... ... | ..... | 50 |
| Sal-ammoniac, in bags ... ... ... | 20 | ..... |
| „ „ boxes ... ... ... | 20 | gr oss. |
| Saltpetre ... ... ... ... ... | 20 | ..... |
| Salt ... ... ... ... ... ... | 20 | ..... |
| Sapan-wood, for dunnage... ... ... | 20 | ..... |
| Sealing Wax, in cases ... ... ... | ..... | 50 |
| Seed-lac, in cases ... ... ... ... | ..... | 50 |
| „ „ bags ... ... ... ... | 16 | ..... |
| Senna ... ... ... ... ... ... | ..... | 50 |
| Shells, rough, in bags ... ... ... | 20 | ..... |
| Shellac, in cases ... ... ... ... | ..... | 50 |
| „ „ bags ... ... ... ... | 16 | ..... |
| Silk Chussum ... ... ... ... | ..... | 50 |
| „ Waste ... ... ... ... ... | ..... | 50 |
| Silk Piece-goods ... ... ... ... | ..... | 50 |
| Skins ... ... ... ... ... ... | 14 | gr oss. |

## TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

| ARTICLES. | Cwt. per Ton Nett. | Cubic Feet per Ton. |
|---|---|---|
| Soap, country, in cases ... ... ... | ..... | 50 |
| „ „ bags ... ... ... | 15 | ..... |
| „ „ bar ... ... ... | 20 | ..... |
| Stick, Lac, in cases ... ... ... ... | ..... | 50 |
| „ „ bags ... ... ... ... | 16 | ..... |
| Sugar ... ... ... ... ... ... | 20 | ..... |
| Tallow, in cases or casks ... ... ... | 20 gross. | |
| Talc ... ... ... ... ... ... | 20 | ..... |
| Tamarind, in cases or casks ... ... | 20 gross. | |
| Tapioca ... ... ... ... ... | ..... | 50 |
| Tea ... ... ... ... ... ... | ..... | 50 |
| Teel Seed ... ... ... ... ... | 20 | ..... |
| Timber, round ... ... ... ... | ..... | 40 |
| „ square ... ... ... ... | ..... | 50 |
| Tincal... ... ... ... ... ... | 20 | ..... |
| Tobacco, in bales ... ... ... ... | 5 bales not exceeding. | 52 |
| Tortoise Shells, in chests ... ... ... | ..... | 50 |
| Turmeric ... ... ... ... ... | 16 | ..... |
| Wheat... ... ... ... ... ... | 20 | ..... |
| Wool ... ... ... ... ... ... | ..... | 50 |

*Jute, Jute Cuttings, Hemp, Cotton, Safflower, and other articles similarly packed, are screwed in bales varying from 300 to 400 lbs.*

Goods in casks or cases to be calculated at gross weight when paying freight by weight.

At a Special General Meeting of the Chamber, held on the 29th November 1883, it was resolved—

That for Gunny Bags and Gunny Cloth the ton shall be 50 cubic feet, not exceeding 2,240 lbs. "Gross."

That the term "*Dead Weight*" shall be understood to mean the following articles "*only*" :—Sugar, Saltpetre, Rice, Wheat, Gram, Dhall, Peas and all Metals.

# SCHEDULE OF COMMISSION CHARGES.

*Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce, held on the 26th February 1892, with effect from that date.*

1. On the sale, purchase, or shipment of Bullion, Gold Dust, or Coin ... ... ... ... ... ... 1 per cent.
2. On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones, or Jewellery ... ... ... ... ... ... ... 2½ „
3. On purchasing ditto when funds are provided by the Agent ... ... ... ... ... ... ... 5 „
4. On the sale or purchase of all other goods—the Commission in all cases to be charged upon the gross amount of sales, and in regard to purchases upon both cost and charges ... ... ... ... ... 5 „
5. On returns for Consignments if made in produce ... 2½ „
6. On returns of Consignments if in Bills, Bullion or Treasure ... ... ... ... ... ... ... 1 „
7. On accepting Bills against Consignments ... ... 1 „
8. On the sale or purchase of Ships, Factories, Houses, Lands and all property of a like description... ... 2½ „
9. On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered, on invoice amount at 2*s.* per rupee ... ... ... ... ½ com.
10. On making advances or procuring loans of money for Commercial purposes, when the aggregate commission does not exceed 5 per cent. ... ... ...2½ per cent.
11. On ordering or receiving and delivering goods or superintending the fulfilment of contracts or on the shipment of goods where no other commission is derived. 2½ „
12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates, or to Government for the disbursement of public money ... ... ... ... ... ... 2½ „

18. Of *del-credere*, or guaranteeing the due realisation of sales ... ... ... ... ... ... ...2½ per cent.

14. On the management of Estates for Executors or Administrators ... ... ... ... ... ... ... 2½ ,,

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading. 2½ ,,

16. On advertising as the Agents for Owners or Commanders of ships, for cabin passengers on the amount of passage money, whether the same shall pass through the Agent's hands or not... ... ... ... ... 2½ ,,

17. On procuring freight for a ship by Shipping Order or Charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captains or Charterers of a vessel, upon the gross amount of freight, brokerage inclusive ... ... ... ... 5 ,,

18. On engaging Asiatic Emigrants for a ship to the Mauritius, the West Indies, or elsewhere, upon the gross amount of earnings ... ... ... ... 5 ,,

19. On engaging troops for a ship to Great Britain or elsewhere on the gross amount of passage money for rank and file ... ... ... ... ... ... 2½

20. On realising inward freight, inward troop, emigrant, or cabin passage money ... ... ... ... ... 2½ ,,

21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned—on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold ... ... ... ... ...2½ to 5 ,,

If Opium, Indigo, Raw Silk or Silk Piece-goods. 1¼ to 2½ ,,

If Treasure, Precious Stones, or Jewellery ... ¾ to 1 ,,

22. On effecting Insurances, whether on lives or property ... 2½ ,,

23. On settling Insurance claims, losses and averages of all classes and on procuring returns of premium ... 2½ ,,

34. On drawing, purchasing, selling or negotiating Bills of Exchange ... ... ... ... ... 1 per cent.

35. On debts or other claims when a process-at-law or arbitration is incurred in claiming them ... $2\frac{1}{2}$ per cent.
Or if recovered by such means ... ... ... 5 per cent.

36. On Bills of Exchange returned dishonoured ... 1 per cent.

37. On collecting house rent ... ... ... ... $2\frac{1}{2}$ per cent.

38. On ship's disbursements... ... ... ... ... $2\frac{1}{2}$ per cent.

39. On realising Bottomry Bonds, or negotiating any loan on *respondentia* ... ... ... ... ... $2\frac{1}{2}$ per cent.

40. On granting Letters-of-Credit ... ... ... 1 per cent.

41. On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ... ... ... ... ... $\frac{1}{8}$ per cent.

42. On delivering up Government Securities, and Bank or other Joint Stock Shares, on the market value... $\frac{1}{2}$ per cent.

43. On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged ... ... ... ... ... $\frac{1}{2}$ per cent.

☞ *Brokerage, when paid, is to be separately charged.*

# COCHIN CHAMBER OF COMMERCE.

## TONNAGE SCALE.

| Goods. | Packages. | Shipping Ton. |
|---|---|---|
| Arrowroot ... ... | Cases ... ... ... | 50 Cubic feet. |
| Ditto ... ... | Bags ... ... ... | 16 Cwts. Nett. |
| Bees' Wax ... ... | Cases ... ... ... | 50 Cubic feet. |
| Ditto ... ... | Bags ... ... ... | 16 Cwts. Nett. |
| Betelnut ... ... | Do. or Mats ... ... | 16 „ „ |
| Blackwood ... ... | In square Logs ... | 50 Cubic feet. |
| Blackwood, otherwise ... | Do. do. ... | 20 Cwts. Nett. |
| Bone-meal ... ... | Bags ... ... ... | 20 „ „ |
| Cardamoms ... ... | Robbins... ... ... | 10 „ „ |
| Ditto ... ... | Bags ... ... ... | 10 „ „ |
| Ditto ... ... | Cases ... ... ... | 50 Cubic feet. |
| Cashew Nuts ... ... | Bags ... ... ... | 14 Cwts. |
| Cassia ... ... ... | Bales ... ... ... | 800 lbs. Nett } 50 Cubic |
| Cinnamon ... ... | Do. ... ... ... | 800 „ „ } feet. |
| Ditto ... ... | Cases ... ... ... | 50 Cubic feet. |
| Citronella Oil ... ... | Cases, Drums or Tanks | 50 „ „ |
| Cocoanut Oil ... ... | Casks ... ... ... | 14 Cwts. Nett. |
| Coculus Indicus ... | Robbins ... ... | 14 „ „ |
| Ditto ... | Bags ... ... ... | 16 „ „ |
| Coffee ... ... ... | Casks ... ... ... | 16 „ „ |
| Ditto ... ... ... | Bags ... ... ... | 18 „ „ |
| Ditto ... ... ... | Cases ... ... ... | 50 Cubic feet. |
| Coir Fenders ... ... | Loose ... ... ... | 8 Cwts. Nett. |
| Coir Yarn and Fibre ... | Pressed Bales ... ... | 50 Cubic feet. |
| Ditto ... | Bundles or Coils ... | 8 Cwts. Nett. |
| Ditto ... | Dholla not exceeding 4 lbs. | 10 „ „ |

## TONNAGE SCALE—(*contd.*)

| Goods. | Packages. | Shipping Ton. |
|---|---|---|
| Coir Matting ... ... | Rolls ... ... ... | 50 Cubic feet, $\frac{1}{5}$th allowed off for the round. |
| Coir Rope ... ... | Coils ... ... ... | 8 Cwts. Nett. |
| Copprah ... ... ... | Robbins ... ... | 10 „ „ |
| Ditto ... ... ... | In Pressed Bales ... | 50 Cubic feet. |
| Ditto ... ... ... | Bulk ... ... ... | 10 Cwts. Nett. |
| Ditto ... ... ... | Bags ... ... ... | 10 „ „ |
| Ditto ... ... ... | Bags each cup cut in 4 pieces ... ... ... | 12 „ „ |
| Cotton ... ... ... | Pressed Bales ... ... | 50 Cubic feet. |
| Cowries ... ... ... | Bags or Cases ... ... | 20 Cwts. Nett. |
| Cutch ... ... ... | Cases ... ... ... | 50 Cubic feet. |
| Ditto ... ... ... | Bags or Baskets... ... | 16 Cwts. Nett unscrewed. |
| Cinchona ... ... | Bales ... ... ... | 50 Cubic feet. |
| Elephants' Teeth ... | Cases ... ... ... | 50 „ „ |
| Ditto ... | Bundles ... ... ... | 18 Cwts. Nett. |
| Ditto ... | Loose ... ... ... | 20 „ „ |
| Fish Oil ... ... | Casks ... ... ... | 14 „ „ |
| Ginger ... ... ... | Cases ... ... ... | 50 Cubic feet. |
| Ditto ... ... ... | Bags ... ... ... | 12 Cwts. Nett. |
| Ditto ... ... ... | Casks ... ... ... | 8 „ „ |
| Gingelly Seed ... ... | Bags ... ... ... | 20 „ „ |
| Gums of all kinds ... | Cases ... ... ... | 50 Cubic feet. |
| Hemp ... ... ... | Screwed Bales ... ... | 50 „ „ |
| Hides ... ... ... | Unpressed ... ... | 12 Cwts. Nett. |
| Ditto Green ... ... | Do. ... ... | 20 „ „ |
| Ditto Dry ... ... | Bales ... ... ... | 50 Cubic feet. |
| Horns, Buffalo and Cow. | Loose ... ... ... | 16 Cwts. Nett. |

## TONNAGE SCALE—(*concld.*)

| Goods. | Packages. | Shipping Ton. |
|---|---|---|
| Horns, Deer ... ... | Loose ... ... ... | 12 Cwts. Nett. |
| Lemon Grass Oil ... | Cases, Drums or Tanks... | 50 Cubic feet. |
| Linseed ... ... ... | Bags ... ... ... | 18 Cwts. Nett. |
| Mica ... ... ... | Cases ... ... ... | 50 Cubic feet. |
| Myrabollams ... ... | Bags ... ... ... | 16 Cwts. Nett. |
| Nux Vomica ... ... | Robbins ... ... ... | 14 „ „ |
| Ditto ... ... | Bags ... ... ... | 16 „ „ |
| Nutmegs ... ... | Cases ... ... ... | 50 Cubic feet. |
| Oil Seeds ... ... | Bags ... ... ... | 17 Cwts. Nett. |
| Other Oils ... ... | Cases, Drums or Tanks. | 50 Cubic feet. |
| Palmyra Fibre ... | Pressed Bales ... ... | 50 „ „ |
| Ditto ... ... | Bundles ... ... ... | 8 Cwts. |
| Pepper ... ... ... | Bags ... ... ... | 16 Cwts. Nett. |
| Ditto ... ... ... | Robbins ... ... ... | 14 „ „ |
| Plumbago ... ... | Bags or Barrels... ... | 20 „ „ |
| Poonac ... ... ... | Bundles, Bales or Bags. | 20 „ „ |
| Ditto ... ... | Broken Bags ... ... | 17 „ „ |
| Rice ... ... ... | Bags ... ... ... | 20 „ „ |
| Saltpetre ... ... | Do. ... ... ... | 20 „ „ |
| Sandalwood, Chips and Roots | ... ... ... ... | 8 „ „ |
| Sandalwood, other classes. | ... ... ... ... | 11 „ „ |
| Sugar ... ... ... | Bags ... ... ... | 20 „ „ |
| Tallow ... ... ... | Casks and Cases ... | 18 „ „ |
| Tea ... ... ... | Chests ... ... ... | 50 Cubic feet. |
| Timber (all kinds) square Logs or Planks ... | ... ... ... ... | 50 „ „ |
| Ditto Round Logs... | ... ... ... ... | 50 „ „ |
| Ditto otherwise ... | ... ... ... | 20 Cwts. Nett. |
| Turmeric... ... ... | Bags ... ... ... | 14 „ „ |
| Wheat ... ... ... | Do. ... ... ... | 20 „ „ |
| Ditto ... ... ... | Mooras ... ... ... | 18 „ „ |

Coir Junk, Horns, Oil Breakers, Hides loose, and all Packages not exceeding 56 lbs. gross to be taken as broken stowage at half freight.

# MADRAS CHAMBER OF COMMERCE.

## TONNAGE SCALE.

| ARTICLES. | Cwt. per Ton Nett. | Cubic Feet per Ton. |
|---|---|---|
| Aloes, in bags ... ... ... ... | 20 | ..... |
| Do. in boxes ... ... ... ... | 20 | ..... |
| Alum ... ... ... ... ... | 20 | ..... |
| Aniseed ... ... ... ... ... | 8 | ..... |
| Arrowroot, in cases .. ... ... ... | ..... | 50 |
| Assafœtida, in bags... ... ... ... | 20 | ..... |
| Do. in boxes ... ... ... | 20 | ..... |
| Apparel ... ... ... ... ... | ..... | 50 |
| Bark, in bags ... ... ... ... | 8 | ..... |
| Barrilla ... ... ... ... ... | 20 | ..... |
| Bees' Wax ... ... ... ... ... | 20 | ..... |
| Betelnut ... ... ... ... ... | 18 | ..... |
| Books ... ... ... ... ... | ..... | 50 |
| Borax or Tincal .. ... ... ... | 20 | ..... |
| Do. in cases ... ... ... ... | ..... | 50 |
| Brimstone ... ... ... ... ... | 20 | ..... |
| Bullion ... ... ... ... ... | at per cent. | |
| Cake Lac, in bags ... ... ... ... | 16 | ..... |
| Camphor, in cases ... ... ... ... | ..... | 50 |
| Cardamoms, in robbins ... ... ... | 8 | ..... |
| Do. in boxes ... ... ... | ..... | 50 |
| Do. in bags ... ... ... | 10 | ..... |
| Cassia, all sorts ... ... ... ... | ..... | 50 |
| Castor Seed ... ... ... ... ... | 15 | ..... |
| Chillies, in bags ... ... ... ... | 12 | ..... |

## TONNAGE SCALE—(*contd.*)

| ARTICLES. | Cwt. per Ton Nett. | Cubic Feet per Ton. |
|---|---|---|
| Chillies, in robbins ... ... ... ... | 14 | ..... |
| China root, in bags ... ... ... ... | 11 | ..... |
| Do. in boxes... ... ... ... | ..... | 50 |
| Chiretta... ... ... ... ... ... | ..... | 50 |
| Cigars... ... ... ... ... ... | ..... | 50 |
| Cloves, in bags ... ... .. ... | 8 | ..... |
| Do. in chests ... ... ... ... | ..... | 50 |
| Coals ... ... ... ... ... ... | 20 | ..... |
| Cochineal ... ... ... ... ... | ..... | 50 |
| Coffee, in bags ... ... ... ... | 18 | ..... |
| Do. in robbins and casks ... ... | 16 | ..... |
| Do. in cases ... ... ... ... | 17 | ..... |
| Coir Yarn and Fibre, screwed bales ... | ..... | 50 |
| Do. in bundles and dholls ... ... | 10 | ..... |
| Copra, in bags ... ... ... ... | 12 | ..... |
| Do. do. each cup cut in 4 pieces ... | 14 | ..... |
| Coriander Seed ... ... ... ... | 12 | ..... |
| Cotton, in bales ... ... ... ... | ..... | 50 |
| Do. in Piece-goods ... ... ... | ..... | 50 |
| Do. in yarn ... ... ... ... | ..... | 50 |
| Cowries ... ... ... ... ... | 20 | ..... |
| Cutch, in bags ... ... ... ... | 17 | ..... |
| Dates, wet ... ... ... ... ... | 20 | ..... |
| Do. dry ... ... ... ... ... | 16 | ..... |
| Dhall ... ... ... ... ... ... | 30 | ..... |
| Elephants' Teeth, in bulk ... ... ... | 16 | ..... |

## TONNAGE SCALE—(*contd.*)

| ARTICLES. | Cwt. per Ton Nett. | Cubic Feet per Ton. |
|---|---|---|
| Elephants' Teeth, in cases... ... ... | ..... | 50 |
| Fenugreek Seed ... ... ... ... | 16 | ..... |
| Furniture ... ... ... ... ... | ..... | 50 |
| Garlic and Onions ... ... ... ... | 12 | ..... |
| Ginger, in bags or bales ... ... ... | 12 | ..... |
| Do. in cases ... ... ... ... | ..... | 50 |
| Gingelly Seed ... ... ... ... | 17 | ..... |
| Gram ... ... ... ... ... ... | 20 | ..... |
| Ground Nuts, in shell ... ... ... | 12 | ..... |
| Do. shelled ... ... ... | 16 | ..... |
| Gums, in cases, not enumerated ... ... | ..... | 50 |
| Gunny Bags ... ... ... ... ... | ..... | 50 |
| Do. Cloth ... ... ... ... | ..... | 50 |
| Ganjah ... ... ... ... ... | ..... | 50 |
| Hemp, in bales ... ... ... ... | ..... | 50 |
| Hides ... ... ... ... ... ... | ..... | 50 |
| Hoofs, Horn Shavings, and Tips... ... | 20 | ..... |
| Horns, Cow and Buffalo ... ... ... | 20 | ..... |
| Do. Deer ... ... ... ... ... | 16 | ..... |
| Indigo ... ... ... ... ... | ..... | 50 |
| Jute, in bales... ... ... ... ... | ..... | 50 |
| Lac Dye ... ... ... ... ... | ..... | 50 |
| Lard ... ... ... ... ... ... | ..... | 50 |
| Linseed ... ... ... ... ... | 18 | ..... |
| Mace, in cases ... ... ... ... | ..... | 50 |
| Machinery ... ... ... ... ... | 20 | ..... |

## TONNAGE SCALE—(*contd.*)

| ARTICLES. | Cwt. per Ton Nett. | Cubic Feet per Ton. |
|---|---|---|
| Metals... ... ... ... ... ... | 20 | ..... |
| Myrabollams ... ... ... ... ... | 17 | ..... |
| Molasses ... ... ... ... ... | 20 | ..... |
| Mother-o'-Pearl, in bags ... ... ... | 20 | ..... |
| Do. in chests ... ... ... | 20 | ..... |
| Munjeet ... ... ... ... ... | ..... | 50 |
| Mustard Seed ... ... ... ... | 18 | ..... |
| Niger Seed ... ... ... ... ... | 17 | ..... |
| Nutmegs, in chests ... ... ... ... | ..... | 50 |
| Nux Vomica, in bags or cases ... ... | 16 | ..... |
| Oats ... ... ... ... ... ... | 12 | ..... |
| Oil, in cases ... ... ... ... ... | 20 | ..... |
| Do. in casks ... ... ... ... ... | 210 Imperial Gallons. | |
| Olibanum ... ... ... ... ... | 18 | ..... |
| Paddy, in bags ... ... ... ... | 15 | ..... |
| Palmyra Fibre ... ... ... .. | ..... | 50 |
| Peas ... ... ... ... ... ... | 20 | ..... |
| Pepper, in bags ... ... ... ... | 16 | ..... |
| Planks and Deals ... ... ... ... | ..... | 50 |
| Poonac ... ... ... ... ... | 20 | ..... |
| Poppy Seed ... ... ... ... ... | 15 | ..... |
| Putchuk ... ... ... ... ... | 10 | ..... |
| Rape Seed ... ... ... ... ... | 18 | ..... |
| Raw Silk, in bales ... ... ... ... | 10 | ..... |
| Rattans ... ... ... ... ... | 20 | ..... |
| Redwood for Dunnage ... ... ... | 20 | ..... |
| Rhea in bales ... ... ... ... | ..... | 50 |

## TONNAGE SCALE—(*contd.*)

| ARTICLES. | Cwt. per Ton Nett. | Cubic Feet per Ton. |
|---|---|---|
| Rice, in bags ... ... ... ... | 20 | ..... |
| Roping, in coils ... ... ... ... | ..... | 50 |
| Do. lines and twines, in bundles ... | 14 | ..... |
| Do. coir, in coils ... ... ... | 10 | ..... |
| Rum, in casks ... ... ... ... ... | 210 Imperial | Gallons. |
| Safflower, in bales ... ... ... ... | ..... | 50 |
| Sago, in cases ... ... ... ... ... | ..... | 50 |
| Sal Ammoniac, in bags ... ... ... | 15 | ..... |
| Do. in cases ... ... ... | ..... | 50 |
| Saltpetre ... ... ... ... ... | 20 | ..... |
| Salt ... ... ... ... ... ... | 20 | ..... |
| Sapan Wood ... ... ... ... ... | 20 | ..... |
| Sharks' Fins ... ... ... ... ... | 16 | ..... |
| Sealing Wax, in cases ... ... ... | ..... | 50 |
| Seed Lac, in cases ... ... ... ... | ..... | 50 |
| Do. in bags ... ... ... ... | 16 | ..... |
| Senna, in bales ... ... ... ... | ..... | 50 |
| Sarsaparilla ... ... ... ... ... | ..... | 50 |
| Shells, rough, in bags ... ... ... | 20 | ..... |
| Shell Lac, in cases ... ... ... ... | ..... | 50 |
| Do. in bags ... ... ... ... | 16 | ..... |
| Silk Piece-goods ... ... ... ... | ..... | 50 |
| Skins ... ... ... ... ... ... | ..... | 50 |
| Soap, country, in cases ... ... ... | ..... | 50 |
| Do. in bags ... ... ... | 15 | ..... |
| Do. in bars ... ... ... | 20 | ..... |

## TONNAGE SCALE—(*concld.*)

| ARTICLES. | Cwt. per Ton Nett. | Cubic Feet per Ton. |
|---|---|---|
| Stick, Lac, in cases ... ... ... ... | ..... | 50 |
| Do. in bags... ... ... ... | 16 | ..... |
| Sugar, including Jaggery, in bags ... | 20 | ..... |
| Tallow, cases or casks ... ... ... | 20 | ..... |
| Talc ... ... ... ... ... | 20 | ..... |
| Tamarind, in cases or casks ... ... | 20 | ..... |
| Tapioca ... ... ... ... ... | ..... | 50 |
| Tea, in chests ... ... ... ... | ..... | 50 |
| Timber ... ... ... ... ... | ..... | 50 |
| Tobacco, in bales ... ... ... ... | ..... | 50 |
| Tortoise shell, in chests ... ... ... | ..... | 50 |
| Turmeric, in bags ... ... ... ... | 14 | ..... |
| Wheat ... ... ... ... ... | 20 | ..... |
| Wool, in bales ... ... ... ... | ..... | 50 |
| All other articles not enumerated, in bales or cases ... ... ... ... | ..... | 50 |

## RULE.

The articles mentioned in the margin are to be measured before shipment, at the press, godown, or on the beach, at the option of the shipper, and the measurement is to be entered on the face of the Bill of Lading. In measuring, the callipers are to take in the rope, of iron hoop, on the one side of the bale, and leave it out on the other. Half inches are to be given and taken alternately. Ten bales per cent. as a maximum are to be measured, a moiety to be chosen by the shipper and a moiety by the ship; and, in the event of any dispute arising, the bales are to be measured by a surveyor, to be appointed by the Chamber of Commerce. The surveyor's decision to be final, and his fee to be five rupees, one-half to be borne by each party. All other goods to be measured at port of discharge.

Coir, in Bales.
Cotton.
Ganjah.
Hemp.
Jute.
Munjeet.
Palmyra Fibre.
Senna Leaf.
Wool.
Sarsaparilla.

A. J. YORKE,
Chairman of the Chamber of Commerce.

MADRAS, 30*th May* 1905.

# KARACHI CHAMBER OF COMMERCE.

## TONNAGE SCALE.

1. The Karachi Tonnage Scale for Steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwt. dead weight except in the case of Salt.

2. The standard ton at Karachi for measurement of goods shall be taken at 50 cubic feet for Ships.

3. The Freight on Oil to be paid on the full gauge of the cask ascertained at the Port of discharge.

4. When Freight is payable on weight, the same is to be on the nett weight delivered.

5. When Cotton is shipped at a rate per bale, in the absence of special agreement, if the average measurement exceeds 13 feet per bale, the Ship shall be entitled to proportionate extra freight, but in no case shall a Ship be compelled to take bales larger than 14 feet.

| ARTICLES. | STEAMERS. | SHIPS. |
|---|---|---|
| | To the Ton. | To the Ton. |
| Aloes, in kegs ... ... ... ... | 40 feet. | 16 cwt. |
| Alum, in bags ... ... ... ... | 16 cwt. | 20 „ |
| Annato, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Apparel „ ... ... ... ... | 40 „ | 50 „ |
| Arrowroot, in cases... ... ... ... | 40 „ | 50 „ |
| Assafœtida, in cases... ... ... ... | 40 „ | 50 „ |
| Bajree, in bags ... ... ... ... | 18 cwt. | 20 cwt. |
| Barilla ... ... ... ... ... | 16 „ | 20 „ |
| Barley, in bags ... ... ... ... | 15 „ | 18 „ |
| Bees' Wax, in cases... ... ... ... | 40 feet. | 50 feet. |
| Betelnut, in bags ... ... ... ... | 13 cwt. | 16 cwt. |
| Blackwood, in straight square logs ... | 40 feet. | 50 feet. |
| Do. otherwise ... ... ... | 16 cwt. | 20 cwt. |

## TONNAGE SCALE—(*contd.*)

| ARTICLES. | STEAMERS. | SHIPS. |
|---|---|---|
| | To the Ton. | To the Ton. |
| Bone-meal and Bone-dust ... ... ... | 20 cwt. | 20 cwt. |
| *Bones, crushed, in bags (as per standards preserved by the Chamber) ... ... | 17 ,, / 15 ,, / 14 ,, | 20 ,, |
| Bones, loose ... ... ... ... ... | 8 ,, | 10 ,, |
| Books ... ... ... ... ... ... | 40 feet. | 50 feet. |
| Borax, in cases ... ... ... ... | 40 ,, | 50 ,, |
| Do. in bags ... ... ... ... | 16 cwt. | 20 cwt. |
| †Bran, in bags (pressed) ... ... ... | 10 ,, | ..... |
| Bran, in bags (unpressed) ... ... ... | 9 ,, | ..... |
| Buffalo horns, in bundles ... ... ... | 6 ,, | 8 cwt. |
| Bullion ... ... ... ... ... | per cent. | per cent. |
| Camphor, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Canes or Rattans, in bundles ... ... | 13 cwt. | 16 cwt. |
| Cardamoms, in bundles ... ... ... | 40 feet. | 50 feet. |
| Cassia Lignea, Fistula and Buds ... ... | 40 ,, | 50 ,, |
| Chasum ... ... ... ... ... | 8 cwt. | 10 cwt. |
| China Root, in cases ... ... ... | 40 feet. | 50 feet. |
| Cigars... ... ... ... ... ... | 40 ,, | 50 ,, |
| Cinnamon, in bales ... ... ... | ..... | 6 cwt. |
| Do. in cases ... ... ... | 40 feet. | 50 feet. |
| Cloves, in cases ... ... ... ... | 40 ,, | 50 ,, |
| Do. in bags or frazils ... ... ... | 8 cwt. | 10 cwt. |
| Coals... ... ... ... ... ... | 30 ,, | 30 ,, |
| Cocoa, in bags ... ... ... ... | 10 ,, | 12 ,, |
| Coculus Indicus, in bags ... ... ... | 13 ,, | 16 ,, |
| Coffee, in cases ... ... ... ... | 40 feet. | 50 feet. |

* NOTE.—The scale for grades differing from the standards to be settled by private arrangement between shippers and Steamer Agents. Any disputes between them to be referred to, and decided by, the Committee of the Chamber.

† NOTE.—Pressed Bran to be understood as not less than 5 mds. (of 28 lbs.) in a bag of 45½ × 25 inches.

## TONNAGE SCALE—(*contd.*)

| ARTICLES. | STEAMERS. | SHIPS. |
|---|---|---|
| | To the Ton. | To the Ton. |
| Coffee, in bags or frazils ... ... ... | 12 cwt. | 16 cwt. |
| Coir, in bales... ... ... ... ... | 40 feet. | 50 feet. |
| Do. in bundles or loose ... ... ... | 5 cwt. | 6 cwt. |
| Do. Rope, in coils... ... ... ... | 40 feet. | 8 ,, |
| Colocynth, in cases ... ... ... ... | 40 ,, | 50 feet. |
| Colombo Root, in bags ... ... ... | 8 cwt. | 14 cwt. |
| Copra, in robbins ... ... ... ... | 8 ,, | 12 ,, |
| Do. in bags ... ... ... ... | ..... | 12 ,, |
| Do. cut, in bags ... ... ... ... | 11 cwt. | ..... |
| Coral, rough (not specimen), in bags ... | 16 ,, | 20 cwt. |
| Cotton Seed ... ... ... ... ... | 13 ,, | 14 ,, |
| Do. in bales ... ... ... ... | 40 feet. | 50 feet. |
| Cowries, in cases ... ... ... .. | 40 ,, | 50 ,, |
| Do. in bags ... ... ... ... | 16 cwt. | 20 cwt. |
| Cubebs ... ... ... ... ... | 10 ,, | 12 ,, |
| Cummin Seed, in cases ... ... ... | 40 feet. | 50 feet. |
| Cutch or Terra Japonica, in bags or baskets, unscrewed ... ... ... | 13 cwt. | 16 cwt. |
| * Cylindrical Packages, Rolls, &c... ... | 40 feet. | ..... |
| Dates, wet ... ... ... ... ... | 16 cwt. | 20 cwt. |
| Do. dry ... ... ... ... ... | 13 ,, | 16 ,, |
| Dhall, crushed or split, in bags ... ... | 17 ,, | 20 ,, |
| Dragoons' Blood, in cases ... ... | 40 feet. | 50 feet. |
| Ebony, square and straight ... ... | 40 ,, | 50 ,, |
| Do. otherwise ... ... ... ... | 16 cwt. | 20 cwt. |
| Elephants' Teeth, in cases ... ... ... | 40 feet. | 50 feet. |
| Do. in bundles ... .. | 14 cwt. | 18 cwt. |
| Do. loose ... ... ... | 16 ,, | 20 ,, |
| Fennel Seed ... ... ... ... ... | 10 ,, | ..... |

* NOTE.—On and after 1st March 1903, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, &c., *viz.*, that the square of the diameter be multiplied by the length and one-fifth be deducted from the product.

## TONNAGE SCALE—(*contd.*)

| ARTICLES. | STEAMERS. | SHIPS |
|---|---|---|
| | To the Ton. | To the Ton. |
| Fenugreek or Methey Seed ... ... | 17 cwt. | ..... |
| Fishmaws (or Isinglass), in cases ... | 40 feet. | ..... |
| Flour ... ... ... ... ... ... | 18 cwt. | ..... |
| Do. Middlings or Sharps, in bags ... | 12 „ | ..... |
| Furniture ... ... ... ... ... | 40 feet. | 50 feet. |
| Galingals ... ... ... ... ... | 10 cwt. | 12 cwt. |
| Galls, in bags... ... ... ... ... | 13 „ | 16 „ |
| Do. in cases ... ... ... ... | 40 feet. | 50 feet. |
| Ghee, in dubbas or casks ... ... ... | 40 „ | 15 cwt. |
| Ginger, dry, in cases ... ... ... | 40 „ | 50 feet. |
| Do. in bags ... ... ... | 10 cwt. | 12 cwt. |
| Gram ... ... ... ... ... ... | 17 „ | 20 „ |
| Groundnuts, shelled ... ... ... | 13 „ | 16 „ |
| Do. unshelled ... ... ... | 6 „ | 8 „ |
| Gums, of all kinds, in cases ... ... | 40 feet. | 50 feet. |
| Gum Olibanum, in bags .. ... ... | 13 cwt. | 16 cwt. |
| Hurtall, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Hemp, in screwed bales .. ... ... | 40 „ | 50 „ |
| Do. loose or in bundles... ... ... | 5 cwt. | 7 cwt. |
| Hides and Skins, in screwed bales ... | 40 feet. | 50 feet. |
| Do. loose, and in small bundles | 40 „ | 12 cwt. |
| Horns, Buffalo and Cow, loose ... ... | 13 cwt. | 16 „ |
| Do. Deer, loose ... ... ... ... | 6 „ | 8 „ |
| Horn Tips, of any kind, and hoofs ... | 13 „ | 16 „ |
| Indigo, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Iron, old or scrap ... ... ... ... | 20 cwt. | ..... |
| Iron or Steel Rails ... ... ... ... | 20 „ | ..... |

## TONNAGE SCALE—(*contd.*)

| ARTICLES. | STEAMERS. | SHIPS. |
|---|---|---|
| | To the Ton. | To the Ton. |
| Jackwood ... ... ... ... ... | 40 feet. | 50 feet. |
| Jaggery ... ... ... ... ... | 18 cwt. | ..... |
| Jowari, in bags ... ... ... ... | 18 „ | 20 cwt. |
| Lac Dye, in shells or cases ... ... | 40 feet. | 50 feet. |
| Lac (seed) in bags ... ... ... .. | 13 cwt. | ..... |
| Lang, in bags ... ... ... ... | 18 „ | 20 cwt. |
| Lang, crushed, or Dhall ... ... ... | 17 „ | 20 „ |
| Linseed, in bags ... ... ... ... | 16 „ | 18 „ |
| Mace, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Maize, in bags ... ... ... ... | 17 cwt. | 20 cwt. |
| Mother-o'-Pearl, in cases ... ... ... | 40 feet. | 50 feet. |
| Do. in bags ... ... ... | 16 cwt. | 20 cwt. |
| Mowra Flowers ... ... ... ... | 18 „ | 20 „ |
| Do. Seed, in bags ... ... ... | 13 „ | 16 „ |
| Munjeet or Madder Root, in cases or bales | 40 feet. | 50 feet. |
| Do. do. in bundles or bags. | 8 cwt. | 12 cwt. |
| Musk, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Mussor, in bags ... ... ... ... | 18 cwt. | 20 cwt. |
| Mutter ... ... ... ... ... | 18 „ | 20 „ |
| Myrabollams, in bags ... ... ... | 13 „ | 16 „ |
| Niger Seed ... ... ... ... ... | 14 „ | 17 „ |
| Nutmegs, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Nux Vomica, in cases ... ... ... | 40 „ | 50 „ |
| Do in bags ... ... ... | 13 cwt. | 16 cwt. |
| Oil, of any kind, in casks ... ... ... | 40 feet. | 310 Impl. gals. |
| Oil, Cocoanut ... ... ... ... | 11 cwt. | ..... |
| Oil-cake in cakes, or lumps (in bags) ... | 16 „ | ..... |

## TONNAGE SCALE—(*contd.*)

| ARTICLES. | STEAMERS. | SHIPS. |
|---|---|---|
| Oil Seeds— | To the Ton. | To the Ton. |
| Castor Seed ... ... ... ... | 14 cwt. | 17 cwt. |
| Teel or Gingelly Seed ... ... ... | 15 „ | ..... |
| Rape Seed, Sita, Jamba and other kinds | 16 „ | ..... |
| Mustard Seed ... ... ... ... | 16 „ | ..... |
| Khorassan ... ... ... ... ... | 16 „ | ..... |
| Opium ... ... ... ... ... | per chest. | per chest. |
| Paddy, in bags ... ... ... ... | 13 cwt. | 16 cwt. |
| Pepper, in bags ... ... ... ... | 13 „ | 16 „ |
| Pimento ... ... ... ... ... | 12 „ | 14 „ |
| Plumbago, in bags ... ... ... ... | 16 „ | 20 „ |
| Poppy Seed, in single bags (1½ cwt.) ... | 13 „ | 16 „ |
| Do. do. (1¼ cwt.) ... | 14 „ | 17 „ |
| Do. Double bags (1¼ cwt.) ... | 14 „ | 17 „ |
| Do. in bags (1½ cwt.) ... ... | 14 „ | 17 „ |
| Rails, iron or steel ... ... ... ... | 20 „ | ..... |
| Rattans, in bundles ... ... ... ... | 13 „ | 16 cwt. |
| Do. Ground... ... ... ... | 13 „ | 16 „ |
| Red Wood ... ... ... ... ... | 13 „ | 16 „ |
| Rhubarb, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Rice, in bags... ... ... ... ... | 18 cwt. | 20 cwt. |
| Safflower, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Do. in screwed bales ... ... | 40 „ | 50 „ |
| Do. in bags ... ... ... ... | 8 cwt. | 10 cwt. |
| Sago, in cases ... ... ... ... | 40 feet. | 50 feet. |
| Sal-Ammoniac, in cases ... ... ... | 40 „ | 50 „ |
| Do. in bags ... ... ... | 15 cwt. | 18 cwt. |
| Salt ... ... ... ... ... ... | 28 Indian maunds of 82-2/7 lbs. | 28 Indian maunds of 82-2/7 lbs. |
| Salt Fish ... ... ... ... ... | 14 cwt. | 14 cwt. |
| Saltpetre ... ... ... ... ... | 20 „ | 20 „ |
| Sandal and Sapan-wood ... ... ... | 11 „ | 16 „ |

## TONNAGE SCALE—(*concld.*)

| ARTICLES. | STEAMERS. | SHIPS. |
|---|---|---|
| Sealing Wax, in cases ... ... ... | To the Ton. 40 feet. | To the Ton. 50 feet. |
| Senna, in bags ... ... ... ... | 5 cwt. | 6 cwt. |
| Do. in bales ... ... ... ... | 40 feet. | 50 feet. |
| Shells, rough, in bags ... ... ... | 16 cwt. | 20 cwt. |
| Silk, in bales ... ... ... ... | 8 ,, | 10 ,, |
| Do. in cases ... ... ... ... | 40 feet. | 50 feet. |
| Soap, in cases ... ... ... ... | 40 ,, | 50 ,, |
| Sugar, in bags ... ... ... ... | 19 cwt. | 20 cwt. |
| Talc ... ... ... ... ... ... | 16 ,, | 20 ,, |
| Tallow ... ... ... ... ... | 40 feet. | 50 feet. |
| Tamarind ... ... ... ... ... | 15 cwt. | 18 cwt. |
| Tanned Skins, in bundles ... ... ... | 8 ,, | 10 ,, |
| Do. in pressed bales ... ... | 40 feet. | ..... |
| Tea, in chests ... ... ... ... | 40 ,, | 50 feet. |
| Timber, Teak Square Planks and Poon ... | 40 ,, | 50 ,, |
| Timber, Teak round (one-fifth off) ... | ..... | ..... |
| Tobacco, in bales ... ... ... ... | 40 feet. | 50 feet. |
| Tortoise Shells, in chests ... ... ... | 40 ,, | 50 ,, |
| Turmeric, in bags ... ... ... ... | 11 cwt. | 13 cwt. |
| Tutenague ... ... ... ... ... | 16 ,, | 20 ,, |
| Unrated Wood ... ... ... ... | 11 ,, | 14 ,, |
| Whanghees (*vide* Canes) ... ... ... | 13 ,, | 16 ,, |
| Wheat ... ... ... ... ... | 18 ,, | 20 ,, |
| Wines and Spirits, in casks ... ... | 40 feet. | 50 feet. |
| Do. in cases ... ... | 40 ,, | 50 ,, |
| Wool, in screwed bales ... ... ... | 40 ,, | 50 ,, |
| Zedory ... ... ... ... ... | 16 cwt. | 20 cwt. |

## FREIGHT INWARDS.

### PAYABLE IN KARACHI.

The conversion into Indian Currency of sterling freight inward to Karachi, payable in Karachi, shall, unless otherwise stipulated, be made at the rate for Bank Bills of London payable on demand; and the rate ruling at the close of a mail shall be the rate applicable to such purpose during the subsequent week.

---

## FREIGHT OUTWARDS.

### PAYABLE IN KARACHI.

Difference of freight outwards from Karachi stated in sterling payable in Karachi (in absence of any stipulation to the contrary on either the shipping order or Charter Party) shall be converted into Indian Currency at the rate for Bank Bills on London payable on demand. The rate applicable to such purpose shall be the rate ruling on the day on which the Bill of Lading is dated; an allowance of $4\frac{1}{2}$ per cent. in the case of sailing ships, and $2\frac{1}{4}$ in the case of steamers being made as discount to cover cost of insurance and interest, until the due date of the freight.

---

## SHUT-OUT CARGO.

The Harbour Board ruling in relation to shut-out goods is as follows:—

That shut-out goods be in future charged half import and half export fees under the provisions of Rules 3 and 4 published under the Wharfage Fees Act III of 1879.

# BURMA CHAMBER OF COMMERCE.

## TONNAGE SCHEDULE FOR THE PORT OF RANGOON.

| Articles. | Cwt. per ton net. | Cubic feet per ton. |
|---|---|---|
| Apparel, in cases | ..... | 40 |
| Arrowroot, in cases | ..... | 50 |
| Bark | 20 | ..... |
| Beans | 20 | ..... |
| Bees' Wax | 20 gross | ..... |
| Betelnut | 20 | ..... |
| Books | ..... | 50 |
| Bones, loose, and Bone-meal | 20 | ..... |
| Bottles (empty) | ..... | 40 |
| Bran | 20 | ..... |
| Brimstone | 20 | ..... |
| Bullion | at per cent. | ..... |
| Cake lac, in bags | 16 | ..... |
| Camphor, in cases | ..... | 50 |
| Cardamoms, in boxes | 8 | ..... |
| Castor seed | 15 | ..... |
| Chillies, in bags | 8 | ..... |
| China root, in bags | 11 | ..... |
| Chiretta, in bales | 16 | ..... |
| Cigars | ..... | 50 |
| Cloves, in bags | 8 | ..... |
| Coal | 20 | ..... |

## TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*contd.*)

| Articles. | Cwt. per ton net. | Cubic feet per ton. |
|---|---|---|
| Cochineal ... ... ... ... ... | ..... | 50 |
| Coffee, in bags ... ... ... ... | 18 | ..... |
| Coffee, in barrels ... ... ... ... | 16 | ..... |
| Coir, loose ... ... ... ... ... | 12 | ..... |
| Coir bundles ... ... ... ... ... | 10 | ..... |
| Copra, in bags ... ... ... ... | 14 | ..... |
| Cotton seed ... ... ... ... ... | 15 | ..... |
| Cotton seed cake ... ... ... ... | 20 gross | ..... |
| Cotton seed oil ... ... ... ... | 20 | ..... |
| Cotton in bales ... ... ... ... | ..... | 50 |
| Curios ... ... ... ... ... | ..... | 40 |
| Cutch, in bags ... ... ... ... | 16 | ..... |
| Cutch, in boxes ... ... ... ... | 20 gross | ..... |
| Dhall, in bags ... ... ... ... | 20 | ..... |
| Elephant teeth, in bulk ... ... ... | 20 | ..... |
| Elephant teeth, in cases ... ... ... | ..... | 50 |
| Flour, in bags ... ... ... ... | 20 | ..... |
| Furniture ... ... ... ... ... | ..... | 50 |
| Garlic and Onions ... ... ... ... | 12 | ..... |
| Ginger, in bags ... ... ... ... | 16 | ..... |
| Gram, in bags ... ... ... ... | 20 | ..... |
| Guano, in bags ... ... ... ... | 16 | ..... |
| Gum, in cases ... ... ... ... | ..... | 50 |
| Gunny bags and cloth ... ... ... | ..... | 50 |
| Ganja ... ... ... ... ... | ..... | 50 |

## TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*contd.*)

| Articles. | Cwt. per ton net. | Cubic feet per ton. |
|---|---|---|
| Hemp, in bales ... ... ... ... | ..... | 50 |
| Hides, Buffalo or Cow ... ... ... | 16 | ..... |
| Horns, Buffalo or Cow ... ... ... | 20 | ..... |
| India-rubber, in bags ... ... ... | 20 | ..... |
| Iron ... ... ... ... ... ... | 20 | ..... |
| Jute ... ... ... ... ... ... | ..... | 50 |
| Lac-dye ... ... ... ... ... | ..... | 50 |
| Linseed ... ... ... ... ... ... | 20 | ..... |
| Machinery ... ... ... ... ... | 20 | ..... |
| Maize ... ... ... ... ... | 20 | ..... |
| Metals ... ... ... ... ... | 20 | ..... |
| Millet ... ... ... ... ... ... | 20 | ..... |
| Molasses ... ... ... ... ... | 2 pun.or 4 hhds. | ..... |
| Mustard or Rapeseed ... ... ... | 20 | ... |
| Nutmegs, in casks ... ... ... ... | ..... | 50 |
| Oats ... ... ... ... ... | 16 | ..... |
| Oil, in cases ... ... ... ... ... | ..... | 50 |
| Oil, in casks ... ... ... ... ... | 4 hhds. | ..... |
| Oil-seed cake ... ... ... ... | 20 | ..... |
| Orchids ... ... ... ... ... | ..... | 40 |
| Paddy ... ... ... ... ... | 16 | ..... |
| Paraffine wax, in cases ... ... ... | 20 | ..... |
| Peas ... ... ... ... ... | 20 | ..... |
| Planks and deals ... ... ... ... | ..... | 50 |

## TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*concld.*)

| Articles. | Cwt. per ton net. | Cubic feet per ton. |
|---|---|---|
| Private effects ... ... ... ... | ..... | 40 |
| Rags ... ... ... .. ... | ..... | 50 |
| Raw silk, in bales ... ... ... ... | ..... | 50 |
| Rattans for dunnage ... ... ... | 20 | ..... |
| Rice, in bags ... ... ... .. ... | 20 | ..... |
| Rice meal and Rice flour ... ... ... | 20 | ..... |
| Rope, in coils ... ... ... | ..... | 50 |
| Rope, in bundles ... ... ... ... | 16 | ..... |
| Rum, in casks ... ... ... ... | 2 puncheons. | ..... |
| Sago, in cases ... ... ... ... | ..... | 50 |
| Saltpetre ... ... ... ... ... | 30 | ..... |
| Salt ... ... ... ... ... | 20 | ..... |
| Seedlac, in cases ... ... ... ... | ..... | 50 |
| Shells, rough, in bags ... ... ... | 20 | ..... |
| Shellac, in cases ... ... ... ... | ..... | 50 |
| Silk, in cases ... ... ... ... | ..... | 50 |
| Silk piece-goods ... ... ... ... | ..... | 50 |
| Silk (waste) ... ... ... ... ... | ..... | 50 |
| Soap, country, in cases ... ... ... | ..... | 50 |
| Sticklac, in bags ... ... ... ... | 16 | ..... |
| Sugar, in bags ... ... ... ... | 20 | ..... |
| Tallow, in casks ... ... ... ... | 20 | ..... |
| Tamarind, in casks ... ... ... ... | 20 | ..... |
| Tea, in chests ... ... ... ... | ..... | 50 |
| Timber (Padouk) ... ... ... ... | ..... | 50 |
| Timber (Pinkadoe) ... ... ... | ..... | 50 |
| Timber (Teak in round or square, logs, scantlings) ... ... ... ... | ..... | 50 |
| Til seed ... ... ... ... ... | 20 | ..... |
| Tobacco, in bales ... ... ... ... | ..... | 50 |
| Wheat ... ... ... ... ... | 20 | ..... |
| Wool ... ... ... ... ... | ..... | 50 |

# SCHEDULE OF COMMISSION CHARGES

AUTHORIZED BY THE
BURMA CHAMBER OF COMMERCE.

1. On the sale, purchase, or shipment of Bullion, Gold Dust or Coin ... ... ... ... ... ... 1 per cent.
2. On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones or Jewellery ... ... ... ... ... 2½ „
3. On purchasing ditto, when funds are provided by the Agent ... ... ... ... ... ... ... 5 „
4. On the sale or purchase of all other goods, the commission in all cases to be charged upon the gross amount of sales, and in regard to purchase upon both cost and charges ... ... ... ... 5 „
5. On returns for consignments, if made in produce ... 2½ „
6. On returns of consignments, if in Bills, Bullion or Treasure ... ... ... ... ... ... 1 „
7. On accepting bills against consignments ... ... 1 „
8. On the sale or purchase of Ships, Factories, Houses, Lands and all Property of a like description ... 2½ „
9. On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon, or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered on invoice amount at 2s. per Rupee ... ... ... ... ... ... ... half com.
10. On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent. ... ... 2½ per cent.
11. On ordering, or receiving and delivering goods, superintending the fulfilment of contracts, or on the shipment of goods, where no other commission is derived ... ... ... ... ... ... 2½ „
12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates or to Government for the disbursement of public money ... ... ... ... ... 2½ „

13½ On *del-credere*, or guaranteeing the due or realisation of sales ... ... ... ... ... ... 2½ per cent.

14. On the management of Estates for Executors or Administrators ... ... ... ... ... 2½ „

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading ... ... ... ... ... ... ... 2½ „

16. On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agent's hand or not ... ... 2½ „

17. On procuring freight for a ship by shipping order or charter, or on procuring employment for a ship on monthly hire, or acting as Agents for owners, Captain or Charterers of a vessel, upon the gross amount of freight brokerage inclusive ... 5 „

18. On engaging of Asiatic emigrants for a ship to the Mauritius, the West Indies, or elsewhere, upon the gross amount of earnings ... ... ... 5 „

19. On engaging troops for a ship, Great Britain or elsewhere, on the gross amount of passage money for rank and file ... ... ... ... ... 2½ „

20. On realising inwards freight, inward troop, emigrant, or cabin passage money ... ... ... 2½ „

21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods for any such vessels, acting as Agents for the Master, on behalf of all concerned, on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold .... ... ... 5 „

If Opium, Indigo, Raw Silk or Silk Piece-goods. 2½ „

If Treasure, Precious Stones or Jewellery ... 1 „

If a cargo loaded in Burma, consisting of Rice or Timber or Cutch ... ... ... ... 2½ „

22. On effecting Insurance, whether on lives or property ... ... ... ... ... ... 2½ „

23. On settling Insurance claims, losses and averages of all classes, and on procuring returns of premium.. 2½ „

24. On drawing, purchasing, selling or negotiating Bills of Exchange ... ... ... ... ... ... 1 per cent.

25. On debts or other claims when a process-at-law or arbitration is incurred in claiming them ... ... 2½ „
Or if recovered by such means ... ... ... ... 5 „

26. On Bills of Exchange returned dishonoured ... ... 1 „

27. On collecting house-rent ... ... ... ... ... 2½ „

28. On ship's disbursements ... ... ... ... ... 2½ „

29. On realising Bottomry Bonds, or negotiating any loan on *respondentia* ... ... ... ... ... ... 2½ „

30. On granting Letters-of-Credit ... ... ... ... 1 „

31. On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ... ... ... ... ... ... ... ½ „

32. On delivering up Government Securities and Bank or other Joint Stock Shares, on the market value ... ½ „

33. On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged ... ... ... ... ... ... ... ½ „

# CALENDAR FOR 1917.

| 1917. | Sunday. | Monday. | Tuesday. | Wednesday. | Thursday. | Friday. | Saturday. |
|---|---|---|---|---|---|---|---|
| JAN. | ... | 1 | 2 | 3 | 4 | 5 | 6 |
| | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| | 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| | 28 | 29 | 30 | 31 | ... | ... | ... |
| FEB. | ... | ... | ... | ... | 1 | 2 | 3 |
| | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| | 25 | 26 | 27 | 28 | ... | ... | ... |
| MAR. | ... | ... | ... | ... | 1 | 2 | 3 |
| | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| | 25 | 26 | 27 | 28 | 29 | 30 | 31 |
| APRIL | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| | 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| | 29 | 30 | ... | ... | ... | ... | ... |
| MAY | ... | ... | 1 | 2 | 3 | 4 | 5 |
| | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| | 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| | 27 | 28 | 29 | 30 | 31 | ... | ... |
| JUNE | ... | ... | ... | ... | ... | 1 | 2 |
| | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| | 24 | 25 | 26 | 27 | 28 | 29 | 30 |

| 1917. | Sunday. | Monday. | Tuesday. | Wednesday. | Thursday. | Friday. | Saturday. |
|---|---|---|---|---|---|---|---|
| JULY | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| | 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| | 29 | 30 | 31 | ... | ... | ... | ... |
| AUG. | ... | ... | ... | 1 | 2 | 3 | 4 |
| | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| | 26 | 27 | 28 | 29 | 30 | 31 | ... |
| SEPT. | ... | ... | ... | ... | ... | ... | 1 |
| | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| | 30 | ... | ... | ... | ... | ... | ... |
| OCT. | ... | 1 | 2 | 3 | 4 | 5 | 6 |
| | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| | 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| | 28 | 29 | 30 | 31 | ... | ... | ... |
| NOV. | ... | ... | ... | ... | 1 | 2 | 3 |
| | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| | 25 | 26 | 27 | 28 | 29 | 30 | ... |
| DEC. | ... | ... | ... | ... | ... | ... | 1 |
| | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| | 30 | 31 | ... | ... | ... | ... | ... |

# PUBLIC HOLIDAYS
## For the Year 1918.

The following holidays are sanctioned by Government under Section 25 of Act XXVI of 1881, entitled the "Negotiable Instruments Act, 1881," including the New Year's Day (1st January), Good Friday (29th March), and Christmas Day (25th December), which are already specified as holidays under the above Section :—

| | | | |
|---|---|---|---|
| New Year | 1st January | Tuesday | 1 Day. |
| Maha Shivratri | 11th March | Monday | 1 " |
| Jamshedi Nauroz | 21st March | Thursday | 1 " |
| Holi (2nd Day) | 28th March | Thursday | 1 " |
| Good Friday | 29th March | Friday | 1 " |
| Easter Saturday and Monday. | 30th March and 1st April | Saturday and Monday | 2 Days. |
| Ramnavami | 19th April | Friday | 1 Day. |
| Birthday of His Majesty the King-Emperor. | 3rd June | Monday | 1 " |
| Zarthost-no-diso | 18th June | Tuesday | 1 " |
| Ramzan-Id | 10th July | Wednesday | 1 " |
| Cocoanut Day | 21st August | Wednesday | 1 " |
| Gokal-Ashtami | 28th August | Wednesday | 1 " |
| Ganesh-Chaturthi and Samvatsari (Jain). | 9th September | Monday | 1 " |
| Parsee New Year | 10th and 11th September | Tuesday and Wednesday | 2 Days. |
| Bakri-Id and Khordad Sal | 13th September | Monday | 1 Day. |
| Dussera | 14th October | Monday | 1 " |
| Moharrum | 16th October | Wednesday | 1 " |
| Divali | 2nd & 4th November | Saturday and Monday | 2 Days. |
| Bara Wafat | 17th December | Tuesday | 1 Day. |
| Christmas | 24th, 26th and 26th Dec. | Tuesday, Wednesday and Thursday | 3 Days. |
| New Year's Eve | 31st December | Tuesday | 1 Day. |

NOTES.—(1) The day which may be fixed hereafter for the celebration of the *Birthday of His Majesty the King-Emperor* will be notified separately in due course.

(2) *No day is notified as a holiday on account of 2nd day of Divali (3rd November) because the festival falls on a day which is already declared to be a holiday under the section referred to above.*

# HOLIDAYS UNDER CHARTER-PARTIES
## For the Year 1918.

In accordance with the Resolution passed at a General Meeting of the Chamber of Commerce held on the 22nd July 1881, the Committee of the Chamber beg to inform the public that the following days have been fixed by them to be holidays under Charter-Parties for the year 1918 :—

| | | | |
|---|---|---|---|
| New Year | 1st January | Tuesday | 1 Day. |
| Holi (2nd Day) | 28th March | Thursday | 1 " |
| Good Friday | 29th March | Friday | 1 " |
| Ramnavami | 19th April | Friday | 1 " |
| Birthday of His Majesty the King-Emperor. | 3rd June | Monday | 1 " |
| Cocoanut Day | 21st August | Wednesday | 1 " |
| Gokal-Ashtami | 28th August | Wednesday | 1 " |
| Ganesh-Chaturthi and Samvatsari (Jain). | 9th September | Monday | 1 " |
| Bakri-Id | 16th September | Monday | 1 " |
| Dussera | 14th October | Monday | 1 " |
| Moharrum | 16th October | Wednesday | 1 " |
| Christmas | 25th December | Wednesday | 1 " |

By order of the Committee,

R. E. GREGOR-PEARSE,

*Secretary.*

BOMBAY, 16*th November* 1917.

List showing the various Statistical Returns published by the Bom

| | Members. | | | | | | Charge per copy. | | |
|---|---|---|---|---|---|---|---|---|---|
| | Half-yearly. | | | Monthly. | | | | | |
| | Rs. | a. | p. | Rs. | a. | p. | Rs. | a. | p. |
| Subscription for Chamber Membership | 120 | 0 | 0 | ..... | | | ..... | | |
| Subscription for Associate Membership ... ... ... ... ... | 90 | 0 | 0 | ... ... | | | ..... | | |
| Subscription for all Statistical Returns (only to Members) ... ... ... | 120 | 0 | 0 | ..... | | | ..... | | |
| *Daily Trade Return (Exports and Imports). Issued daily ... ... | 30 | 0 | 0 | 6 | 0 | 0 | 0 | 8 | 0 |
| Daily Arrivals of Cotton, Wheat and Seeds by Rail and Sea. Issued daily. | 36 | 0 | 0 | 7 | 8 | 0 | 0 | 8 | 0 |
| *Import Manifests. Issued twice a week | 24 | 0 | 0 | 5 | 0 | 0 | 0 | 12 | 0 |
| *Export Manifests. Issued twice a week | 24 | 0 | 0 | 5 | 0 | 0 | 0 | 12 | 0 |
| Current Quotations. Issued weekly. | ..... | | | Free | | | ..... | | |
| Detailed Monthly Return of Principal Imports from Europe and elsewhere. Issued monthly ... | 6 | 0 | 0 | 1 | 8 | 0 | 1 | 8 | 0 |
| *Statement showing the Exports of Cotton from India to Europe, China and Japan, and of Wheat and Seeds to Europe and Port Said (for orders). Issued monthly ... ... | 6 | 0 | 0 | 1 | 8 | 0 | 1 | 8 | 0 |
| Movement of Piece-goods and Yarns by Rail. Issued monthly ... ... | 9 | 0 | 0 | 1 | 12 | 0 | 1 | 12 | 0 |
| Return showing Stocks and Deliveries of Piece-goods and Yarns; also of Copper and Yellow Metal Sheets. Issued monthly ... ... | 4 | 8 | 0 | 1 | 0 | 0 | 1 | 0 | 0 |
| *Weekly Return (Clearances of Cotton, Seeds and Wheat, &c.). Issued weekly ... ... ... | 12 | 0 | 0 | 2 | 0 | 0 | 0 | 10 | 0 |
| *Half-yearly Return showing the Clearances of Cotton, Seeds, Wheat, &c., Exports of Cotton from Bombay to Europe, China, Japan, Calcutta, &c., and of Wool, Seeds, Wheat and other Sundry articles to Europe, including Port Said (for orders). Issued half-yearly ... | Free to subscribers of "Weekly Return" taken separately the subscription will be | | | | | | | | |
| | 1 | 8 | 0 | ..... | | | 1 | 8 | 0 |
| Rules and Regulations of the Chamber (with Tonnage Schedule) ... | ..... | | | ..... | | | 0 | 8 | 0 |
| Annual Report of the Chamber ... | 2 copies free and for additional copies each. | | | ..... | | | 5 | 0 | 0 |
| Index to the Chamber's Annual Reports (1836-1905) ... ... ... | ..... | | | ..... | | | 5 | 0 | 0 |
| Decisions on Shipping and Mercantile Matters ... ... ... ... | ..... | | | ..... | | | 2 | 8 | 0 |

* The publication of these returns is temporarily suspended.

bay Chamber of Commerce, their respective Subscriptions, &c.

| Non-Members. | | | | | | | | | Postage. | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Half-yearly. | | | Monthly. | | | Charge per copy. | | | Half-yearly. | | | Monthly. | | | | |
| Rs. | a. | p. | Rs. | a. | p. | Rs. | a. | p. | Rs. | a. | p. | Rs. | a. | p. | | |
| ..... | | | ..... | | | ..... | | | ..... | | | ..... | | | | |
| ..... | | | ..... | | | ..... | | | ..... | | | ..... | | | | |
| ..... | | | ..... | | | ..... | | | ..... | | | ..... | | | | |
| 60 | 0 | 0 | 11 | 0 | 0 | 0 | 12 | 0 | 3 | 4 | 0 | 0 | 8 | 0 | | Mail |
| | | | | | | | | | 4 | 14 | 0 | 0 | 13 | 0 | | Inland. |
| 60 | 0 | 0 | 11 | 0 | 0 | 0 | 12 | 0 | 3 | 4 | 0 | 0 | 8 | 0 | | Mail |
| | | | | | | | | | 4 | 14 | 0 | 0 | 13 | 0 | | Inland |
| 54 | 0 | 0 | 9 | 8 | 0 | 1 | 8 | 0 | 1 | 10 | 0 | 0 | 4 | 0 | | |
| 54 | 0 | 0 | 9 | 8 | 0 | 1 | 8 | 0 | 1 | 10 | 0 | 0 | 4 | 0 | | |
| 9 | 0 | 0 | 2 | 0 | 0 | 0 | 10 | 0 | 0 | 13 | 0 | 0 | 2 | 0 | | |
| 18 | 0 | 0 | 3 | 8 | 0 | 3 | 8 | 0 | 0 | 3 | 0 | 0 | 0 | 6 | | |
| | c | | | | | | | | | | | | | | | |
| 9 | 0 | 0 | 2 | 0 | 0 | 2 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 6 | | |
| 18 | 0 | 0 | 3 | 8 | 0 | 3 | 8 | 0 | 0 | 3 | 0 | 0 | 0 | 6 | | |
| 7 | 8 | 0 | 1 | 8 | 0 | 1 | 8 | 0 | 0 | 3 | 0 | 0 | 0 | 6 | | |
| 18 | 0 | 0 | 4 | 0 | 0 | 1 | 0 | 0 | 0 | 13 | 0 | 0 | 2 | 0 | | |
| 3 | 0 | 0 | ..... | | | 3 | 0 | 0 | 0 | 0 | 6 | ..... | | | | |
| ..... | | | ..... | | | 0 | 12 | 0 | ..... | | | ..... | | | | |
| ..... | | | ..... | | | 6 | 8 | 0 | ..... | | | ..... | | | | |
| ..... | | | ..... | | | 5 | 0 | 0 | ..... | | | 0 | 10 | 0 | | Mail |
| | | | | | | | | | | | | 0 | 5 | 0 | | Inland. |
| ..... | | | ..... | | | 2 | 8 | 0 | ..... | | | 0 | 2 | 0 | | Mail |
| | | | | | | | | | | | | 0 | 1 | 0 | | Inland. |

# Weekly Current Quotations as Estimated by the Committee of the Bombay Chamber of Commerce during the year 1917.

| QUOTATIONS. | Week ending 6th January. | Week ending 13th January. | Week ending 20th January. | Week ending 27th January. | Week ending 3rd February. | Week ending 10th February. | Week ending 17th February. | Week ending 24th February. | Week ending 3rd March. | Week ending 10th March. | Week ending 17th March. | Week ending 24th March. | Week ending 31st March. | Week ending 7th April. | Week ending 14th April. | Week ending 21st April. | Week ending 28th April. | Week ending 5th May. | Week ending 12th May. | Week ending 19th May. | Week ending 26th May. | Week ending 2nd June. | Week ending 9th June. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXCHANGE.** | | | | | | | | | | | | | | | | | | | | | | | |
| On England Bank Bills, Telegraphic Transfer | Ready. 1s. 4 1/4d. Nom. | Ready. 1s.4 5/16d. Quiet Nm. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. | Ready. 1s. 4 7/32d. |
| " " sight | 1s. 4 9/32d. " | 1s. 4 9/32d. " | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. |
| First Class Credits " 4 months' " | 1s. 4 7/16d. " | ..... | 1s. 4 5/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. |
| " " " 3 " " | 1s. 4 11/16d. " | 1s. 4 3/4d. " | 1s. 4 18/16d. Nom. against cover only | 1s. 4 18/16d. Nom. against cover. | 1s. 4 19/32d. against cover. | 1s. 4 19/32d. against cover. | 1s. 4 19/32d. against cover. | 1s. 4 19/32d. against cover. | 1s. 4 19/32d. against cover. | 1s. 4 19/32d. against cover. | 1s. 4 19/32d. against cover. | 1s. 4 19/32d. against cover. | 1s. 4 19/32d. against cover. | 1s. 4 19/32d. against cover. | 1s. 4 19/32d. against cover. | 1s. 4 19/32d. against cover. | 1s. 4 19/32d. against cover. | 1s. 4 19/32d. against cover. | 1s. 4 19/32d. against cover. | 1s. 4 19/32d. against cover. | 1s. 4 19/32d. against cover. | 1s. 4 19/32d. against cover. |
| " " " 6 " " | 1s. 4 29/32d. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Documents " 3 " " | 1s. 4 28/32d. | 1s. 4 13/16d. Nom. | 1s. 4 27/32d. | 1s. 4 5/8d. | ..... | 1s. 4 5/8d. | 1s. 4 5/8d. against cover. | ..... | 1s. 4 5/8d. against cover. | ..... | 1s. 4 5/8d. against cover. | ..... | 1s. 4 5/8d. against cover. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " " " 6 " " | 1s. 4 31/32d. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| French France D/A: " sight | 191 3/4. Nom. | 192 1/4 Nom. | 193 3/4. Nom. | 191 1/4 Nom. | 191 1/4 Nominal. | 191 1/2 Nom. | 191 1/2 Nom. | 191 1/2 Nom. | 191 1/2 Nom. | 191 1/2 Nom. | 191 1/2 Nom. | 191 1/2 Nom. | 191 1/2 Nom. | 191 1/4 Nom. | 189 3/4 Nom. | 189 3/4 Nom. | 187 3/4 Nom. | 187 3/4 Nom. | 187 3/4 Nom. | 187 3/4 Nom. | 188 1/2 Nom. | 187 3/4 Nom. |
| On Calcutta Bank Telegraphic Transfer " 3 months' sight | 194 3/4. " | 195 " | 196 3/4. " | 194 1/4 " | 194 1/4 " | 194 1/2 " | 194 1/2 " | 194 1/2 " | 194 1/2 " | 194 1/2 " | 194 1/2 " | 194 1/2 " | 194 1/2 " | 194 1/2 " | 192 3/4 " | 192 3/4 " | 192 3/4 " | 190 3/4 " | 190 3/4 " | 190 3/4 " | 190 3/4 " | 191 1/2 " | 190 3/4 " |
| | 100-1/16. | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/32 | 100 | 100 1/32 | 100 | 100 | 100 | 100 | 190 1/16 | 100 1/16 |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| On China Mercantile Bills, 30 days' sight | H 172 12 0 (per 100 Dollars) | 168 0 0 Nom. | 166 0 0 | 166 0 0 Nom. | 169 0 0 Nom. | 169 8 0 Nom. | 169 0 0 Nom. | 166 0 0 Nom. | 169 0 0 Nom. | 169 0 0 Nom. | 165 8 0 | 169 0 0 Nom. | 169 8 0 | 170 4 0 | 171 12 0 | 171 12 0 | 172 8 0 | 173 8 0 | 172 8 0 | 172 8 0 | 172 8 0 | 172 8 0 | 172 8 0 |
| | S 245 12 0 (per 100 Taels) | 247 0 0 " | 246 8 0 " | 251 0 0 " | 261 0 0 " | 264 8 0 " | 251 0 0 " | 255 8 0 " | 251 0 0 " | 252 8 0 " | 251 0 0 " | 255 8 0 " | 251 0 0 " | 255 8 0 " | 258 8 0 " | 258 8 0 " | 257 0 0 " | 258 8 0 " | 257 0 0 " | 257 0 0 " | 255 8 0 " | 258 8 0 " | 255 8 0 " | 258 8 0 " |
| | J 158 12 0 (per 100 Yens) | 162 0 0 " | 161 0 0 " | 151 0 0 " | 150 12 0 " | 150 12 0 " | 151 0 0 " | 150 0 0 " | 150 12 0 " | 150 12 0 " | 151 0 0 " | 150 0 0 " | 151 0 0 " | 150 0 0 " | 149 12 0 " | 149 12 0 " | 149 12 0 " | 149 12 0 " | 149 12 0 " | 149 12 0 " | 149 12 0 " | 149 12 0 " | 149 12 0 " | 149 12 0 " |
| English Bar Gold, 100 touch (per tola) | 27 10 0 | 27 8 0 Non-available. | 27 9 0 Non-available. | 27 8 0 | 27 4 0 to 27 4 0 | 27 2 0 to 27 2 0 | 27 1 0 to 27 2 0 | 27 0 0 to 27 0 0 | 27 0 0 to 27 1 0 | 27 0 0 to 27 1 0 | 27 0 0 to 27 2 0 Non-available. | 27 0 0 Non-available. | 27 0 0 | 27 0 0 | 27 0 0 | 27 0 0 | 27 0 0 | 27 0 0 | 27 0 0 | 27 0 0 | 27 0 0 | 27 4 0 | 27 4 0 |
| Sovereigns | 16 0 0 | 16 0 0 | 15 8 0 | 16 0 0 | 15 12 0 | 15 12 0 | 15 12 0 | 15 12 0 | 15 12 0 | 15 12 0 | 15 12 0 | 16 0 0 | 16 1 0 | 15 14 0 | 15 11 6 | 15 13 6 | 15 14 6 | 15 7 0 | 15 7 0 | 15 7 0 | 15 10 0 | 15 7 0 | 15 5 0 |
| Bar Silver (Ex. Duty) { Ready / Forward } | 92 14 0 / 92 4 0 | 91 8 0 / 91 10 0 | 93 0 0 / 93 6 0 | 92 4 0 / 92 8 0 | 92 8 6 / 92 12 0 | 91 14 0 / 92 6 0 | 92 5 0 / 93 0 0 | 90 6 0 / 90 9 0 | 89 14 0 / 89 15 0 | 89 14 0 / 90 4 0 | 88 15 0 / 89 4 0 | 86 14 0 / 87 0 0 | 87 15 0 / 88 2 0 | 87 5 0 / 87 11 0 | 87 2 0 / 87 7 0 | 90 12 0 / 90 12 0 | 91 9 0 / 91 9 0 | 91 4 0 / 91 4 0 | 89 11 0 / 89 11 0 | 88 6 0 / 88 14 0 | 89 1 0 / 89 1 0 | 88 13 0 / 88 13 0 |
| **RATES OF DISCOUNT.** | | | | | | | | | | | | | | | | | | | | | | | |
| Bank Rate of Discount on Private Bills, 60 days' sight | 10 per cent. | 8 per cent. | 8 per cent. | 8 per cent. | 8 per cent. | 8 per cent. | per cent. | 7 per cent. | 7 per cent. | 7 per cent. | 7 per cent. | 6½ per cent. | 6 per cent. | 6 per cent. | 6 per cent. | 6 per cent. | 6 per cent. | 6 per cent. | 6 per cent. | 7 per cent. | per cent. | 6 per cent. | 7 per cent. |
| Bank Rate of Interest on Demand Loans on Government Securities | 8 " | 8 " | " " | 8 " | 8 " | 8 " | " " | 7 " | 7 " | 7 " | 7 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " |
| Rate of Interest in the Open Market on Government Paper | 8 " | 8 " | " " | 8 " | 7 " | 7 " | " " | 6 " | 6 " | 6 " | 6 " | 5 " | 5 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " |
| **GOVERNMENT SECURITIES.** | | | | | | | | | | | | | | | | | | | | | | | |
| Three-and-a-half per cent. | Rs. 75 8 0 | Rs. 76 0 0 | Rs. 75 0 0 | Rs. 72 0 0 | Rs. 71 0 0 | Rs. 70 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 66 8 0 | Rs. 66 8 0 |
| Three per cent. | " 63 0 0 | " 63 0 0 | " 63 0 0 | " 61 8 0 | " 61 8 0 | " 60 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 |
| Memo. of Government Paper enfaced for London | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. |
| Government Paper enfaced from London to Bombay | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. |
| **IMPORTS.** | | | | | | | | | | | | | | | | | | | | | | | |
| Piece-Goods | | | | | | | | | | | | | | | | | | | | | | | |
| 7 lbs. 33in. 57½ yds. Grey Shirtings (per piece) | Rs. 5 2 0 | Rs. 5 2 0 | Rs. 5 2 0 | Rs. 5 0 0 | Rs. 5 0 0 | Rs. 5 0 0 | Rs. 5 0 0 | Rs. 5 2 0 | Rs. 5 6 0 | Rs. 5 6 0 | Rs. 5 6 0 | Rs. 6 8 0 | Rs. 6 8 0 | Rs. 6 8 0 | Rs. 6 10 0 | Rs. 6 10 0 | Rs. 6 14 0 | Rs. 7 2 0 | Rs. 7 4 0 | Rs. 7 6 0 | Rs. 7 10 0 | Rs. 7 10 0 | Rs. 7 10 0 |
| 8 lbs. 33in. 57½ to 38 yds. " ( " ) | " 7 15 0 | " 7 14 0 | " 7 12 0 | " 7 11 0 | " 7 8 0 | " 7 8 0 | " 7 9 0 | " 7 14 0 | " 8 8 0 | " 8 8 0 | " 8 10 0 | " 7 10 0 | " 8 6 0 | " 8 6 0 | " 8 8 0 | " 8 12 0 | " 8 12 0 | " 8 12 0 | " 8 14 0 | " 9 0 0 | " 9 0 0 | " 9 0 0 |
| No. 40s. Water Twist (per lb.) | " 1 2 0 | " 1 2 0 | " 1 2 0 | " 1 2 0 ONom. | " 1 2 0 | " 1 2 0 ONom. | " 1 2 0 | " 1 2 0 | 1-2-6 to 1-3-0 | " 1 2 0 | " 1 2 0 | " 1 4 0 | " 1 4 0 | " 1 4 0 | 1-3-6 to 1-4-6 | 1-3-6 to 1-4-6 | 1-3-6 to 1-4-6 | 1-3-6 to 1-4-6 | 1-3-6 to 1-4-6 | 1-3-6 to 1-4-6 | 1-3-6 to 1-4-6 | 1-3-6 to 1-4-6 | 1-3-6 to 1-4-6 |
| No. 30s. | " 1 0 6 | " 1 0 6 | " 1 0 6 | " 1 0 6 | " 1 0 0 | " 1 0 0 | " 1 0 0 | 1-0-6 to 1-1-0 | 1-0-6 to 1-1-0 | " 1 2 6 | 1-0-6 to 1-1-0 | 1-1-0 to 1-3-0 | 1-1-0 to 1-3-0 | 1-1-0 to 1-3-0 | 1-2-0 to 1-3-6 | 1-2-0 to 1-3-6 | 1-2-0 to 1-3-6 | 1-2-0 to 1-3-6 | 1-2-0 to 1-3-6 | 1-2-0 to 1-3-6 | 1-2-0 to 1-3-6 | 1-2-0 to 1-3-6 | 1-2-0 to 1-3-6 |
| Coppes Brasiers (per cwt. in bundles) | " 116 0 0 | " 116 0 0 | " 120 0 0 | " 120 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 111 0 0 | " 111 0 0 | " 111 0 0 | " 111 0 0 | " 111 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 |
| Yellow Metal | " 121 0 0 | " 119 0 0 | " 120 0 0 | " 120 0 0 | " 120 0 0 | " 120 0 0 | " 118 0 0 | " 120 0 0 | " 120 0 0 | " 120 0 0 | " 118 0 0 | " 117 0 0 | " 117 0 0 | " 117 0 0 | " 116 0 0 | " 116 0 0 | " 116 0 0 | " 116 0 0 | " 116 0 0 | " 115 0 0 | " 115 0 0 | " 115 0 0 | " 115 0 0 |
| Belgian No. 2, Bar Iron (per candy of 740½ lbs.) | " 140 0 0 | " 130 0 0 | " 130 0 0 | " 125 0 0 | " 125 0 0 | " 125 0 0 | " 125 0 0 | " 130 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 |
| Basic Steel " " " | " 140 0 0 | " 130 0 0 | " 130 0 0 | " 125 0 0 | " 125 0 0 | " 125 0 0 | " 125 0 0 | " 130 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 |
| Swedish Bar Iron " " " | " 165 0 0 | " 165 0 0 | " 165 0 0 | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 165 0 0 | " 165 0 0 | " 165 0 0 | " 165 0 0 | " 165 0 0 | " 175 0 0 | " 175 0 0 | " 175 0 0 | " 175 0 0 | " 175 0 0 | " 175 0 0 | " 175 0 0 | " 175 0 0 | " 180 0 0 | " 176 0 0 | " 175 0 0 | " 185 0 0 |
| Sugar, Ordinary Crystals, Best (per cwt. ex. Godown) | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " Mauritius, Ordinary Grains, D to J (per cwt. ex. Godown) | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " China, Best Soft White (per cwt. ex Godown) | Rs. 19-10-0 to 20-2-0 | Rs. 19-1-0 to 19-4-0 | Rs. 20-6-0 to 20-14-0 | Rs. 20-4-0 to 20-12-0 | Rs. 20-4-0 to 20-12-0 | Rs. 20-6-0 to 20-12-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-12-0 to 21-4-0 | Rs. 20-14-0 to 21-6-0 | Rs. 20-12-0 to 21-4-0 | Rs. 20-12-0 to 21-4-0 | Rs. 20-12-0 to 21-4-0 | Rs. 20-10-0 to 21-2-0 | Rs. 20-8-0 to 21-2-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-4-0 to 20-12-0 | Rs. 20-4-0 to 20-12-0 | Rs. 20-0-0 to 20-8-0 | Rs. 20-0-0 to 20-8-0 | Rs. 19-8-0 to 20-0-0 | Rs. 19-0-0 to 19-8-0 | Rs. 18-12-0 to 19-4-0 |
| " Java White Granulated T. M. O. "quality" (per cwt. ex Godown) | " 19 0 0 | " 18 12 0 | " 19 4 0 | " 19 2 0 | " 19 4 0 | " 19-4-0 | " 19 6 0 | " 19-12-0 | " 20-0-0 | " 20-0-0 | " 20-0-0 | " 20-4 0 | " 20-7-0 | " 20-8-0 | " 20-8-0 | " 20-8-0 | " 20-12-0 | " 20-12-0 | " 20-8-0 | " 20-8-0 | " 19-12-0 | " 19-8-0 | " 18-12-0 |
| " Japan (per cwt. ex Godown) | " 20 12 0 | " 20 12 0 | " 21 0 0 | " 20 14 0 | " 20 14 0 | " 21-0-0 | 20-6-0 21-2-0 | " 20-9-0 | " 21-6-0 | " 20-8-0 | " 20-8-0 | " 20-8-0 | " 20-8-0 | " 20-14-0 | " 20-14-0 | " 20-8-0 | " 20-8-0 | " 20-8-0 | " 20-4-0 | " 20-4-0 | " 19-8-0 | " 19-4-0 | " 19-12-0 |
| Coal, Shaw's Best Steam (per ton) | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 19-0-0 19-1-0 | ..... | ..... |
| " " Ordinary " " " | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " Lawrie's Desharghur " " | Rs. 6-12-0 (Pits-mouth) | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " " Joymandanga | " 6-12-0 Fwd. Nom. (Pits-mouth) Nom. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " " Anthracite " " | " 5-0-0 (Pits-mouth) Rdy. | Rs. 6-0-0 (Pits-mouth) Rdy. | Rs. 6-0-0 (Pits-mouth) Rdy. | Rs. 6-8-0 (Pits-mouth) Rdy. | Rs. 6-8-0 (Pits-mouth) Rdy. | Rs. 7-0-0 (Pits-mouth) Rdy. | Rs. 7-4-0 (Pits-mouth) Rdy. | Rs. 7-0-0 (Pits-mouth) Rdy. | Rs. 6-8-0 (Pits-mouth) Rdy. | Rs. 7-0-0 (Pits-mouth) Rdy. | Rs. 7-0-0 (Pits-mouth,) Rdy. | Rs. 7-0-0 (Pits-mouth) Rdy. | Rs. 7-0-0 (Pits-mouth) Rdy. | Rs. 7-0-0 (Pits-mouth) Rdy. | Rs. 6-0-0 (Pits-mouth) Rdy. | Rs. 6-0-0 (Pits-mouth) Ready. | Rs. 6-0-0 (Pits-mouth) Ready. | Rs. 6-0-0 (Pits-mouth) Rdy. | Rs. 6-0-0 (Pits-mouth) Rdy. | Rs. 6-0-0 (Pits-mouth) Rdy. | Rs. 6-0-0 (Pits-mouth) Rdy. | Rs. 6-0-0 (Pits-mouth) Rdy. |
| " Natal, St. George's and Dundee " | " 45 0 Rdy. | " 45 0 Rdy. | " 45-0-0 Rdy. | " 45-0-0 Rdy. | " 45 0 0 Rdy. | " 45-0-0 Rdy. | 45-0-0 Rdy. | 46-0-0 Rdy. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " Davison's West Hartley " | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " Cardiff | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " Desharghur, Bengal | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " Jardine's Navigation Bengal | Rs. 22-0-0 Rdy. ex Bunder. | ..... | ..... | Rs. 27 to 28 Rdy. ex Bunder. | ..... Nom. | Rs. 30 to 32 Nom. Rdy. ex Bunder. | Rs. 38 Nom. ex Bunder. | Rs. 40 Nom. ex Bunder Rdy. | Rs. 40 Nom. Rdy. ex Bunder. | Rs. 40 to 42 Nom. ex Bunder Rdy. | Rs. 36 Nom. Rdy. | Rs. 32 to 35 Alongside Rdy. | ..... | Rs. 20 to 25 Rdy. ex Bunder. | Rs. 20 to 21 Rdy. ex Bunder. | Rs. 20 to 21 Rdy. ex Bunder. | Rs. 20 Rdy. ex Bunder. | Rs. 20 Rdy. ex Bunder. | Rs. 29 Rdy. ex Bunder. | Rs. 27 Rdy. ex Bunder. | Rs. 27 Rdy. ex Bunder. | Rs. 30 Rdy. ex Bunder. | Rs. 29 Rdy. ex Bunder. |
| " Scebpore (Bengal) | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " Bird's Navigation | Rs. 22-0-0 Rdy. ex Bunder. | ..... | ..... | Rs. 27 to 28 Rdy. ex Bunder. | ..... Nom. | Rs. 30 to 32 Nom. Rdy. ex Bunder. | ..... | Rs. 40 Nom. Rdy. ex Bunder. | Rs. 40 Nom. Rdy. ex Bunder. | Rs. 40 to 42 Nom. ex Bunder Rdy. | Rs. 36 Nominal Rdy. | Rs. 32 to 35 Alongside Rdy. | ..... | Rs. 20 to 25 Rdy. ex Bunder. | Rs. 20 to 21 Rdy. ex Bunder. | Rs. 20 to 21 Rdy. ex Bunder. | Rs. 20 Rdy. ex Bunder. | Rs. 20 Rdy. ex Bunder. | Rs. 29 Rdy. ex Bunder. | Rs. 27 Rdy. ex Bunder. | Rs. 27 Rdy. ex Bunder. | Rs. 30 Rdy. ex Bunder. | Rs. 29 Rdy. ex Bunder. |
| " Singarini | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| **EXPORTS.** | | | | | | | | | | | | | | | | | | | | | | | |
| COTTON—(Full-pressed; per candy of 784 lbs.)— | | | | | | | | | | | | | | | | | | | | | | | |
| H.G. Bengals (Railway Terms.) Fine | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " " " " E.G. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| M.G. " " " Fine | Rs. 318 Jan. 1917. | Rs. Jan. 1917. | Rs. 301 Jan. 1917. | Rs. 292 Mar. 1917. | Rs. 305 1/25 Mar. 1917. | Rs. 296 Mar. 1917. | Rs. 290 25th Mar. 1917. | Rs. 292 1/25th Mar. 1917. | Rs. 292 25th Mar. 1917. | Rs. 294 25th Mar. 1917. | Rs. 293 Mar. 1917. | Rs. 302 Mar. 1917. | Rs. 314 26th May 1917. | Rs. 319 May 1917. | Rs. 318 May 1917. | Rs. 305 May 1917. | Rs. 306 26th May 1917. | Rs. 296 May 1917. | Rs. 286 May 1917. | Rs. 306 May 1917. | Rs. 314 May 1917. | Rs. 339 July 1917. | Rs. 338 to 339 July 1917. |
| " " " " E.G. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " Scind-Punjab " " " Fine | " 299 " | " " | " 290 " | " 279 " | " 290 " | " 283 " | " 278 " | " 282 " | " 283 " | " 284 " | " 282 " | " 293 " | Rs. 318 26th May 1917. | " 322 May 1917. | Rs. 321 May 1917. | Rs. 307 May 1917. | Rs. 308 25th May 1917. | Rs. *308 Jan. 1918. | " 295 May 1917. | " *287 Jan. 1918. | " 309 May 1917. | " *325 Jan. 1918. | " 342 July 1917. |
| " " " " E.G. | " 317 " | " " | " 299 " | ..... | " 302 " | " 297 " | " 292 " | " 294 " | " 293 " | " 296 " | " 298 " | " 305 " | ..... | ..... | ..... | ..... | ..... | " 268 Jan. 1918. | " 288 May 1917. | " 309 May 1917. | " 317 May 1917. | " 342 July 1917. | " 338 July 1917. |
| " Khandeish Fine | Rs. 330 Jan. 1917. | Rs. Jan. 1917. | Rs. 332 Jan. 1917. | Rs. 362 Mar. 1917. | Rs. 378 1/25 Mar. 1917. | ..... | ..... | 355 1/25th Mar. 1917. | Rs. 357 25th Mar. 1917. | Rs. 359 25th Mar. 1917. | Rs. 352 Mar. 1917. | Rs. 358 Mar. 1917. | ..... | ..... | Rs. 337 May 1917. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " " " E.G. | " 330 " | " " | " 328 " | " 340 " | " 348 " | ..... | ..... | " 325 " | " 330 " | " 330 " | " 320 " | " 332 " | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " Dhamangaum, Poolgaum Fine | " 392 " | " " | " 390 " | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " " " E.G. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " Nagpore and Kamptee Fine | Rs. 400 Jan. 1917. | Rs. Jan. 1917. | Rs. 400 Jan. 1917. | Rs. 385 Mar. 1917. | Rs. 391 1/25 Mar. 1917. | Rs. 379 Mar. 1917. | Rs. 375 25th Mar. 1917. | Rs. 380 1/25th Mar. 1917. | Rs. 378 25th Mar. 1917. | Rs. 381 25th Mar. 1917. | Rs. 375 Mar. 1917. | Rs. 382 Mar. 1917. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " " " E.G. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " Comrawattee (Descriptions) Fine | Rs. 389 Jan. 1917. | Rs. Jan. 1917. | Rs. 387 Jan. 1917. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " " " E.G. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " Akola, Khamgaum, Karanja (Fair Staple) Fine | Rs. 390 Jan. 1917. | Rs. Jan. 1917. | Rs. 396 Jan. 1917. | Rs. 370 Mar. 1917. | Rs. 385 1/25 Mar. 1917. | Rs. 372 Mar. 1917. | Rs. 361 25th Mar. 1917. | Rs. 367 1/25th Mar. 1917. | Rs. 366 25th Mar. 1917. | Rs. 367 25th Mar. 1917. | Rs. 359 Mar. 1917. | Rs. 368 Mar. 1917. | Rs. 377 26th May 1917. | Rs. 388 May 1917. | Rs. 387 May 1917. | Rs. 371 May 1917. | Rs. 374 25th May 1917. | Rs. 364 May 1917. | Rs. 356 May 1917. | Rs. 370 May 1917. | Rs. 375 May 1917. | Rs. 412 July 1917. | Rs. 435 July 1917. |
| " " " " E.G. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " Broach Fine | Rs. 418 Mar. 1917. | Rs. Mar. 1917. | Rs. 402 Mar. 1917. | Rs. 396 Mar. 1917. | Rs. 406 to 407 1/25 Mar. 1917. | Rs. 398 Mar. 1917. | Rs. 381 25th Mar. 1917. | Rs. 400 1/25th Mar. 1917. | Rs. 399 25th Mar. 1917. | Rs. 403 25th Mar. 1917. | Rs. 402 Mar. 1917. | Rs. 406 Mar. 1917. | Rs. 415 25th April 1917. | Rs. 428 April 1917. | Rs. 422 April 1917. | Rs. 407 April 1917. | Rs. 410 25th May 1917. | Rs. 391 May 1917. | Rs. 388 May 1917. | Rs. 416 May 1917. | Rs. 424 May 1917. | Rs. 453 July 1917. | Rs. 467 July 1917. |

# Weekly Current Quotations as Estimated by the Committee of the Bombay Chamber of Commerce during the year 1917.

| Week ending 20th January. | Week ending 27th January. | Week ending 3rd February. | Week ending 10th February. | Week ending 17th February. | Week ending 24th February. | Week ending 3rd March. | Week ending 10th March. | Week ending 17th March. | Week ending 24th March. | Week ending 31st March. | Week ending 7th April. | Week ending 14th April. | Week ending 21st April. | Week ending 28th April. | Week ending 6th May. | Week ending 12th May. | Week ending 19th May. | Week ending 26th May. | Week ending 2nd June. | Week ending 9th June. | Week ending 16th June. | Week ending 23rd June. | Week ending 30th June. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Ready. Is. 4 5/16d. Quiet. | Ready. Is. 4 2/16d. | Ready. Is. 4 2/16d. | Ready. Is. 4 2/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. | Ready. Is. 4 7/32d. |
| Is. 4 4/16d. " | Is. 4 4/32d. " | Is. 4 3/32d. " | Is. 4 3/32d. " | Is. 4 4/32d. " | Is. 4 3/32d. " | Is. 4 3/32d. " | Is. 4 4/32d. " | Is. 4 4/32d. " | Is. 4 3/32d. " | Is. 4 3/32d. " | Is. 4 3/32d. " | Is. 4 3/32d. " | Is. 4 3/32d. " | Is. 4 3/32d. " | Is. 4 3/32d. " | Is. 4 3/32d. " | Is. 4 3/32d. " | Is. 4 3/32d. " | Is. 4 3/32d. " | Is. 4 3/32d. " | Is. 4 3/32d. " | Is. 4 3/32d. " |
| Is. 4 5/16d. Nom. | Is. 4 5/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 5/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 5/32d. Nom. | Is. 4 5/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 4/32d. Nom. | Is. 4 4/32d. Nom. |
| Is. 4 13/16d. Nom. | Is. 4 27/32d. | Is. 4 5/8d. | Is. 4 5/8d. | Is. 4 5/8d. against cover. | Is. 4 5/8d. | Is. 4 5/8d. against cover. | Is. 4 5/8d. against cover. | Is. 4 5/8d. against cover. | Is. 4 5/8d. against cover. | Is. 4 5/8d. against cover. | Is. 4 5/8d. | Is. 4 5/8d. | Is. 4 5/8d. | Is. 4 5/8d. | Is. 4 5/8d. | Is. 4 5/8d. | Is. 4 5/8d. | Is. 4 5/8d. | Is. 4 5/8d. | Is. 4 5/8d. | Is. 4 5/8d. | Is. 4 5/8d. | Is. 4 5/8d. |
| 192 3/4 Nom. | 193 3/4. Nom. | 191 1/4 Nom. | 191 1/2 Nom. | 191 1/2 Nom. | 191½ Nom. | 191 1/2 Nom. | 191 1/2 Nom. | 191 1/2 Nom. | 191 1/2 Nom. | 191 1/2 Nom. | 191 1/2 Nom. | 191 1/4 Nom. | 189 3/4 Nom. | 189 3/4 Nom. | 187 3/4 Nom. | 187 3/4 Nom. | 187 3/4 Nom. | 188 1/2 Nom. | 187 3/4 Nom. | 187 3/4 Nom. | 186 Nom. | 189 Nom. | 189 Nom. |
| 194 1/4 " | 193 3/4. " | 194 1/4 " | 194 1/2 " | 194 1/2 " | 194 1/2 " | 194 1/2 " | 194 1/2 " | 194 1/2 " | 194 1/2 " | 194 1/2 " | 194 1/2 " | 194 1/4 " | 192 3/4 " | 192 3/4 " | 190 3/4 " | 190 3/4 " | 190 3/4 " | 191 1/2 " | 190 3/4 " | 190 3/4 " | 191 " | 192 " | 192 " |
| 100 1/16 " | 100 3/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/32 " | 100 1/32 " | 100 1/16 " | 100 1/32 " | 100 " | 100 " | 100 1/16 " | 100 1/32 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 " | 100 1/16 " | 100 1/16 " | 100 1/16 " |
| Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| 168 0 0 Nom. | 168 0 0 Nom. | 166 0 0 Nom. | 169 8 0 Nom. | 169 0 0 Nom. | 166 8 0 " | 166 8 0 " | 166 0 0 " | 169 0 0 " | 165 12 0 " | 167 0 0 " | 169 8 0 " | 170 4 0 " | 171 12 0 " | 171 12 0 " | 172 8 0 " | 172 8 0 " | 172 8 0 " | 173 4 0 " | 172 8 0 " | Not quoted. | 172 12 0 " | 172 12 0 " | 172 12 0 " |
| 247 0 0 " | 246 8 0 " | 251 0 0 " | 264 8 0 " | 261 0 0 " | 254 0 0 " | 255 0 0 " | 255 0 0 " | 261 0 0 " | 240 0 0 " | 255 0 0 " | 255 8 0 " | 255 8 0 " | 255 8 0 " | 255 8 0 " | 258 8 0 " | 257 0 0 " | 257 0 0 " | 256 8 0 " | 258 8 0 " | " | 272 8 0 " | 272 8 0 " | 272 8 0 " |
| 150 12 0 " | 150 12 0 " | 150 12 0 " | 150 12 0 " | 150 12 0 " | 151 8 0 " | 151 8 0 " | 151 8 0 " | 151 8 0 " | 152 0 0 " | 151 0 0 " | 151 0 0 " | 151 0 0 " | 151 0 0 " | 151 0 0 " | 150 0 0 " | 149 12 0 " | 149 12 0 " | 151 0 0 " | Not quoted. | " | 150 0 0 " | 150 0 0 " | 150 0 0 " |
| 27 8 0 " | 27 8 0 Nom. | 27 0 0 " | 27 1 0 " | 27 0 0 " | 27 14 0 to 27 2 0 | 27 0 0 to 27 4 0 | 27 8 0 to 27 12 0 | 27 8 0 " | 27 8 0 " | 27 8 0 " | 27 6 0 " | 27 8 0 " | 27 8 0 " | 27 8 0 " | 27 6 0 " | 27 4 0 " | 27 4 0 " | 27 7 0 " | 27 6 0 | 27 4 0 " | 27 6 0 | 27 6 0 | 27 2 0 | 27 2 0 |
| Non-available. | Non-available. | | | | | | | | | | | | | | | | | | | | | | * Telegraphic Transfer. |
| 16 0 0 | 15 8 0 | 15 12 0 | 15 12 0 | 15 12 0 | 15 12 0 | 15 12 0 | 15 12 0 | 15 12 0 | 16 1 0 | 15 13 6 | 15 14 0 | 15 11 6 | 15 7 6 | 15 4 6 | 15 7 0 | 15 7 0 | 15 6 0 | 15 6 0 | 15 7 0 | 15 6 0 | 15 6 0 | 15 6 0 | 15 6 0 |
| 92 4 0 | 94 0 0 | 92 8 0 | 92 8 0 | 92 4 0 | 90 6 0 | 91 6 0 | 89 14 0 | 89 14 0 | 89 14 0 | 87 15 0 | 87 2 0 | 87 2 0 | 90 12 0 | 91 3 0 | 92 0 0 | 92 14 0 | 89 8 0 | 89 8 0 | 89 7 0 | 89 1 0 | 88 8 0 | 88 13 0 | 89 0 0 | 89 0 0 |
| 92 8 0 | 96 0 0 | 92 12 0 | 92 8 0 | 93 0 0 | 92 2 0 | 92 2 0 | 90 4 0 | 87 4 0 | 86 12 0 | 88 2 0 | 87 11 0 | 87 7 0 | 90 12 0 | 91 3 0 | 91 4 0 | 89 11 0 | 88 5 0 | 88 14 0 | 89 1 0 | 88 13 0 | 88 15 0 | 88 15 0 | 89 2 0 | 90 2 0 |
| 8 per cent. | 8 per cent. | 8 per cent. | 8 per cent. | per cent. | 7 per cent. | 7 per cent. | 7 per cent. | 7 per cent. | 6½ per cent. | 6 per cent. | 6 1/2 per cent. | 7½ per cent. | 8 per cent. | 8 per cent. | 8 per cent. | 8 per cent. | 7 per cent. | per cent. | 5 per cent. | 7 per cent. | 8 per cent. | 8 per cent. | 8 per cent. |
| 8 " | 8 " | 8 " | 8 " | " | 7 " | 7 " | 7 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " |
| 6 " | 8 " | 8 " | 7 " | " | 6 " | 6 " | 6 " | 6 " | 5 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " |
| Rs. 76 0 0 | Rs. 75 0 0 | Rs. 72 0 0 | Rs. 71 0 0 | Rs. 70 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 67 0 0 | Rs. 66 8 0 | Rs. 66 8 0 | Rs. 66 8 0 |
| " 68 0 0 | " 68 0 0 | " 61 8 0 | " 61 8 0 | " 60 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 |
| Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. |
| Rs. 5 12 0 | Rs. 5 0 0 | Rs. 5 0 0 | Rs. 5 0 0 | Rs. 5 0 0 | Rs. 5 2 0 | Rs. 5 6 0 | Rs. 5 6 0 | Rs. 5 6 0 | Rs. 6 3 0 | Rs. 6 8 0 | Rs. 6 8 0 | Rs. 6 10 0 | Rs. 6 10 0 | Rs. 6 10 0 | Rs. 6 14 0 | Rs. 7 2 0 | Rs. 7 4 0 | Rs. 7 6 0 | Rs. 7 10 0 | Rs. 7 10 0 | Rs. 7 10 0 | Rs. 8 0 0 | Rs. 8 0 0 |
| " 7 11 0 | " 7 11 0 | " 7 8 0 | " 7 8 0 | " 8 8 0 | " 7 14 0 | " 8 8 0 | " 8 8 0 | " 8 10 0 | " 7 10 0 | " 8 8 0 | " 8 8 0 | " 8 8 0 | " 8 8 0 | " 8 8 0 | " 8 12 0 | " 8 12 0 | " 8 12 0 | " 8 14 0 | " 9 " | " 9 " | " 9 2 0 | " 9 8 0 | " 9 8 0 |
| " 1 12 0 Nom. | " 1 12 0 Nom. | " 1 12 0 Nom. | " 1 12 0 Nom. | " 1 12 0 Nom. | " 1 2 0 | " 1-2-6 to 1-3-0 | " 1-2-6 to 1-3-0 | " 1-2-6 to 1-3-0 | " 1-1-0 to 1-3-0 | " 1-1-0 to 1-4-0 | " 1-1-0 to 1-5-0 | " 1-2-0 to 1-5-0 | " 1-2-0 to 1-5-0 | " 1-2-0 to 1-5-0 | " 1-3-0 to 1-4-6 | " 1-3-0 to 1-5-0 | " 1-3-0 to 1-5-0 | " 1-3-6 to 1-5-6 | " 1-3-6 to 1-5-6 | " 1-3-6 to 1-5-6 | " 1-5-0 to 1-7-0 | " 1-6-0 to 1-7-0 | " 1-7-0 to 1-8-0 |
| " 1 0 6 " | " 1 0 6 " | " 1 0 0 | " 1 0 0 | " 1 0 0 | " 1 2 6 | " 1 2 6 | " 1 2 6 | " 1 3 6 | " 1 3 6 | " 1 4 0 | " 1 5 0 | " 1 5 0 | " 1 5 0 | " 1 5 0 | " 1 5 0 | " 1 5 0 | " 1 5 0 | " 1 5 0 | " 1 5 0 | " 1 5 0 | " 1 5 0 | " 1 5 0 | " 1 5 0 |
| " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 113 0 0 | " 115 0 0 | " 115 0 0 | " 115 0 0 | " 115 0 0 | " 115 0 0 | " 115 0 0 | " 115 0 0 | " 116 0 0 | " 116 0 0 | " 116 0 0 | " 116 0 0 | " 116 0 0 | " 116 0 0 | " 116 0 0 | " 116 0 0 |
| " 126 0 0 | " 126 0 0 | " 126 0 0 | " 126 0 0 | " 126 0 0 | " 120 0 0 | " 120 0 0 | " 120 0 0 | " 114 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 112 0 0 | " 114 0 0 |
| " 125 0 0 | " 125 0 0 | " 125 0 0 | " 125 0 0 | " 125 0 0 | " 130 0 0 | " 130 0 0 | " 130 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 |
| " 130 0 0 | " 130 0 0 | " 130 0 0 | " 130 0 0 | " 130 0 0 | " 136 0 0 | " 136 0 0 | " 136 0 0 | " 136 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 |
| " 165 0 0 | " 160 0 0 | " 160 0 0 | " 165 0 0 | " 165 0 0 | " 165 0 0 | " 165 0 0 | " 165 0 0 | " 165 0 0 | " 175 0 0 | " 175 0 0 | " 175 0 0 | " 175 0 0 | " 175 0 0 | " 175 0 0 | " 175 0 0 | " 175 0 0 | " 180 0 0 | " 175 0 0 | " 175 0 0 | " 175 0 0 | " 190 0 0 | " 150 0 0 | " 150 0 0 |
| | | | | | | | | | | | | | | | | | | | | | | | No stock. |
| Rs. 20-0-0 to 20-14-0 | Rs. 20-0-0 to 20-14-0 | Rs. 20-4-0 to 20-12-0 | Rs. 20-6-0 to 20-12-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-12-0 to 21-4-0 | Rs. 20-14-0 to 21-6-0 | Rs. 20-12-0 to 21-4-0 | Rs. 20-12-0 to 21-4-0 | Rs. 20-12-0 to 21-4-0 | Rs. 20-10-0 to 21-2-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-4-0 to 20-12-0 | Rs. 20-4-0 to 20-12-0 | Rs. 20-0-0 to 20-8-0 | Rs. 20-0-0 to 20-8-0 | Rs. 20-0-0 to 20-8-0 | Rs. 19-8-0 to 20-0-0 | Rs. 19-6-0 to 19-8-0 | Rs. 18-12-0 to 19-4-0 | Rs. 18-4-0 to 18-12-0 | Rs. 18-0-0 to 18-8-0 | Rs. 17-8-0 to 18-0-0 |
| " 19 12 0 | " 19 4 0 | " 19 4 0 | " 19-4-0 | " 19 6 0 | " 19-12-0 | " 20-4-0 | " 20-4-0 | " 20-4-0 | " 20-4-0 | " 20-4-0 | " 20-4-0 | " 20-4-0 | " 20 2-0 | " 20-2-0 | " 19-12-0 | " 19-8-0 | " 19-8-0 | " 19-0-0 | " 18-12-0 | " 18-12-0 | " 18-4-0 | " 18-10-0 | " 18-8-0 |
| " 20 3 0 | " 20 3 0 | " 20-3-0 | " 20-3-0 | 20-6-0 | " 20-9-0 | " 20-12-0 | " 20-8-0 | " 20-8-0 | " 20-9-0 | " 20-7-0 | " 20-8-0 | " 20-8-0 | " 20-4-0 | " 20-3-0 | " 20-8-0 | " 19-8-0 | " 19-8-0 | " 19-0-0 | " 18-12-0 | " 18-12-0 | " 17-12-0 | " 17-8-0 | " 17-0-0 |
| " 20 14 0 | " 20 14 0 | " 20 14 0 | " 21-0-0 | 21-2-0 | " 21-4-0 | " 21-6-0 | " 21-2-0 | " 21-2-0 | " 21-2-0 | " 21-0-0 | " 20-14-0 | " 20-14-0 | " 20-8-0 | " 20-8-0 | " 20-4-0 | " 20-4-0 | " 19-8-0 | " 19-12-0 | " 19-12-0 | " 19-12-0 | " 19-8-0 | " 19-6-0 | " 19-4-0 |
| Rs. 6-8-0 (Pits-mouth) Rdy. | Rs. 6-8-0 (Pits-mouth) Rdy. | Rs. 6-8-0 (Pits-mouth) Rdy. | Rs. 7-0-0 (Pits-mouth) Rdy. | Rs. 7-0-0 (Pits-mouth) Rdy. | Rs. 6-8-0 (Pits-mouth) Rdy. | Rs. 7-0-0 (Pits-mouth) Rdy. | Rs. 7-0-0 (Pits-mouth) Rdy. | Rs. 7-0-0 (Pits-mouth) Rdy. | Rs. 7-0-0 (Pits-mouth) Rdy. | Rs. 7-0-0 (Pits-mouth) Rdy. | Rs. 7 0 0 (Pits-mouth) Rdy. | Rs. 6-0-0 (Pits-mouth) Rdy. | Rs. 6-0-0 (Pits-mouth) Ready. | Rs. 6-0-0 (Pits-mouth) Ready. | Rs. 6-0-0 (Pits-mouth) Rdy. | Rs. 6-0-0 (Pits-mouth) Rdy. | Rs. 6-0-0 (Pits-mouth) Rdy. | Rs. 6-0-0 (Pits-mouth) Rdy. | Rs. 6-0-0 (Pits-mouth) Rdy. | Rs. 6-0-0 (Pits-mouth) Rdy. | Rs. 6-0-0 (Pits-mouth) Rdy. | Rs. 6-0-0 (Pits-mouth) Rdy. |
| Rdy. | Rdy. | 45-0-0 Rdy. | " 45 0 0 Rdy. | 46-0-0 Rdy. | 45-0-0 Rdy. | | | | | | | | | | | | | | | | | | |
| Rs. 27 to 28 Rdy. ex Bunder. | Rs. 27 to 28 Rdy. ex Bunder. | Nom. | Rs. 30 to 32 Nom. Rdy. ex Bunder. | Rs. 38 Nom. ex Bunder. | Rs. 40 Nom. ex Bunder Rdy. | Rs. 40 Nom. Rdy. ex Bunder. | Rs. 40 to 42 Nom. ex Bunder Rdy. | Rs. 38 Nom. Rdy. | Rs. 32 to 35 Alongside Rdy. | Rs. 20 to 25 Rdy. ex Bunder. | Rs. 20 to 21 Rdy. ex Bunder. | Rs. 20 to 21 Rdy. ex Bunder. | Rs. 20 Rdy. ex Bunder. | Rs. 20 Rdy. ex Bunder. | Rs. 20 Rdy. ex Bunder. | Rs. 29 Rdy. ex Bunder. | Rs. 27 Rdy. ex Bunder. | Rs. 27 Rdy. ex Bunder. | Rs. 30 Rdy. ex Bunder. | Rs. 29 Rdy. ex Bunder. | Rs. 28 to 30 Rdy. ex Bunder. | Rs. 24 Rdy. ex Bunder. | Rs. 24 to 25 Rdy. ex Bunder. |
| Rs. 27 to 28 Rdy. ex Bunder. | Nom. | Rs. 30 to 32 Nom. Rdy. ex Bunder. | | Rs. 40 Nom. Rdy. ex Bunder. | Rs. 40 Nom. Rdy. ex Bunder. | Rs. 40 to 42 Nom. ex Bunder Rdy. | Rs. 38 Nominal Rdy. | Rs. 32 to 35 Alongside Rdy. | Rs. 20 to 25 Rdy. ex Bunder. | Rs. 20 to 21 Rdy. ex Bunder. | Rs. 20 to 21 Rdy. ex Bunder. | Rs. 20 Rdy. ex Bunder. | Rs. 20 Rdy. ex Bunder. | Rs. 29 Rdy. ex Bunder. | Rs. 27 Rdy. ex Bunder. | Rs. 27 Rdy. ex Bunder. | Rs. 30 Rdy. ex Bunder. | Rs. 29 Rdy. ex Bunder. | Rs. 28 to 30 Rdy. ex Bunder. | Rs. 24 Rdy. ex Bunder. | Rs. 24 to 25 Rdy. ex Bunder. | |
| Rs. 361 Jan. 1917. | Rs. 292 Mar. 1917. | Rs. 303 1/25 Mar. 1917. | Rs. 296 Mar. 1917. | Rs. 290 25th Mar. 1917. | Rs. 292 1/25th Mar. 1917. | Rs. 292 25th Mar. 1917. | Rs. 294 25th Mar. 1917. | Rs. 298 Mar. 1917. | Rs. 302 Mar. 1917. | Rs. 314 25th May 1917. | Rs. 319 May 1917. | Rs. 318 May 1917. | Rs. 305 May 1917. | Rs. 306 25th May 1917. | Rs. 293 May 1917. | Rs. 286 May 1917. | Rs. 305 May 1917. | Rs. 314 May 1917. | Rs. 309 July 1917. | Rs. 308 to 309 July 1917. | Rs. *377 Jan. 1918. | Rs. *374 Jan. 1918. | Rs. *384 Jan. 1918. |
| " 290 " | " 279 " | " 290 " | " 283 " | " 278 " | " 282 " | " 283 " | " 284 " | " 282 " | " 293 " | Rs. 318 25th May 1917. | " 322 May 1917. | Rs. 321 May 1917. | Rs. 307 May 1917. | Rs. 308 25th May 1917. | Rs. *268 Jan. 1918. | " 268 Jan. 1918. | " *287 Jan. 1918. | " 292 Jan. 1918. | " *326 Jan. 1918. | " *335 Jan. 1918. | " *365 " | " *360 " | " *378 " |
| " 299 " | " 299 " | " 302 " | " 297 " | " 292 " | " 294 " | " 293 " | " 296 " | " 298 " | " 305 " | | | | | | Rs. 295 May 1917. | " 288 May 1917. | " 309 May 1917. | " 317 May 1917. | " 342 July 1917. | " 338 July 1917. | " *377 " | " *370 " | " *382 " |
| Rs. 382 Jan. 1917. | Rs. 362 Mar. 1917. | Rs. 378 1/25 Mar. 1917. | Rs. 359 26th Mar. 1917. | Rs. 355 1/25th Mar. 1917. | Rs. 357 25th Mar. 1917. | Rs. 359 26th Mar. 1917. | Rs. 363 Mar. 1917. | Rs. 358 Mar. 1917. | Rs. 377 May 1917. | Rs. *433 Jan. 1918. | Rs. *438 Jan. 1918. | Rs. *478 Jan. 1918. | | | | | | | | | | | |
| " 318 " | " 340 " | " 348 " | " 330 " | " 325 " | " 330 " | " 330 " | " 320 " | " 332 " | | | | | | | | | | | | | | | |
| " 390 " | | | | | | | | | | | | | | | | | | | | | | | |
| Rs. 400 Jan. 1917. | Rs. 386 Mar. 1917. | Rs. 391 1/25 Mar. 1917. | Rs. 379 Mar. 1917. | Rs. 375 25th Mar. 1917. | Rs. 380 1/25th Mar. 1917. | Rs. 378 25th Mar. 1917. | Rs. 381 25th Mar. 1917. | Rs. 374 Mar. 1917. | Rs. 382 Mar. 1917. | | | | | | | | | | | | | | |
| Rs. 387 Jan. 1917. | | | | | | | | | | | | | | | | | | | | | | | |
| Rs. 396 Jan. 1917. | Rs. 370 Mar. 1917. | Rs. 385 1/25 Mar. 1917. | Rs. 372 Mar. 1917. | Rs. 361 25th Mar. 1917. | Rs. 367 1/25th Mar. 1917. | Rs. 365 25th Mar. 1917. | Rs. 367 25th Mar. 1917. | Rs. 359 Mar. 1917. | Rs. 368 Mar. 1917. | Rs. 377 25th May 1917. | Rs. 388 May 1917. | Rs. 387 May 1917. | Rs. 371 May 1917. | Rs. 374 25th May 1917. | Rs. 364 May 1917. | Rs. 356 May 1917. | Rs. 370 May 1917. | Rs. 375 May 1917. | Rs. 412 July 1917. | Rs. 436 July 1917. | Rs. *468 Jan. 1918. | Rs. *469 Jan. 1918. | Rs. *489 Jan. 1918. |
| Rs. 402 Mar. 1917. | Rs. 396 Mar. 1917. | Rs. 406 to 407 1/25 Mar. 1917. | Rs. 398 Mar. 1917. | Rs. 391 25th Mar. 1917. | Rs. 400 1/25th Mar. 1917. | Rs. 399 25th Mar. 1917. | Rs. 403 25th Mar. 1917. | Rs. 402 Mar. 1917. | Rs. 406 Mar. 1917. | Rs. 415 25th April 1917. | Rs. 423 April 1917. | Rs. 422 April 1917. | Rs. 407 April 1917. | Rs. 410 25th May 1917. | Rs. 391 May 1917. | Rs. 388 May 1917. | Rs. 416 May 1917. | Rs. 423 May 1917. | Rs. 453 July 1917. | Rs. 487 July 1917. | Rs. 516 July 1917. | Rs. 506 July 1917. | Rs. 509 July 1917. |

| | | |

H. Hongkong.

S. Shanghai.

J. Japan.

# Weekly Current Quotations as Estimated by the Committee of the Bombay Chamber of Commerce during the year 1917—contd.

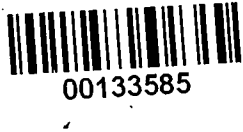
| QUOTATIONS. | Week ending 7th July. | Week ending 14th July. | Week ending 21st July. | Week ending 28th July. | Week ending 4th August. | Week ending 11th August. | Week ending 18th August. | Week ending 25th August. | Week ending 1st September. | Week ending 8th September. | Week ending 15th September. | Week ending 22nd September. | Week ending 29th September. | Week ending 6th October. | Week ending 13th October. | Week ending 20th October. | Week ending 27th October. | Week ending 3rd November. | Week ending 10th November. | Week ending 17th November. | Week ending 24th November. | Week ending 1st December. | Week ending 8th December. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXCHANGE** | Ready | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. |
| On England Bank Bills, Telegraphic Transfer | 1s.4 7/32d. | 1s. 4 7/32d. | 1s. 4 7/32d. | 1s. 4 7/32d. | 1s. 4 7/32d. | 1s. 4 7/32d. | 1s. 4 7/32d. | 1s. 4 7/32d. | 1s. 4 31/32d. | 1s. 4 31/32d. | 1s. 4 31/32d. | 1s. 4 31/32d. | 1s. 4 31/32d. | 1s. 4 31/32d. | 1s. 4 31/32d. | 1s. 5 1/32d. | 1s. 4 31/32d. | 1s. 4 31/32d. | 1s. 4 31/32d. | 1s. 4 31/32d. | 1s. 4 31/32d. | 1s. 4 31/32d. |
| " " " sight | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 4 9/32d. | 1s. 5 1/32d. | 1s. 5 1/32d. | 1s. 5 1/32d. | 1s. 5 1/32d. | 1s. 5 1/32d. | 1s. 5 1/32d. | 1s. 5 1/32d. | 1s. 5 1/32d. | 1s. 5 1/32d. | 1s. 5 1/32d. | 1s. 5 1/32d. | 1s. 5 1/32d. | 1s. 5 1/32d. | 1s. 5 1/32d. |
| " " " 3 months' | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 3/8d. | 1s. 4 13,32d. | 1s. 4 18/32d. | 1s. 5 1/8d. | 1s. 4 31/32d. | 1s. 5 5/32d. | 1s. 5 1/8d. | 1s. 5 1/8d. | 1s. 5 5/32d. | 1s. 5 5/32d. | 1s. 5 5/32d. | 1s. 5 5/32d. | 1s. 5 5/32d. | 1s. 5 5/32d. | 1s. 5 5/32d. | 1s. 5 5/32d. | 1s. 5 5/32d. | 1s. 5 5/32d. |
| First Class Credits ... ... 8 " " | 1s. 4 19/32d. | 1s. 4 19/32d. | 1s. 4 19/32d. | 1s. 4 19/32d. | 1s. 4 19/32d. | 1s. 4 19,32d. | 1s. 4 19/32d. | 1s. 5 13/32d. | 1s. 5 5/32d. | 1s. 5 13/32d. | 1s. 5 13/32d. | 1s. 5 13/32d. | 1s. 5 13/32d. | 1s. 5 13/32d. | 1s. 5 13/32d. | 1s. 5 13/32d. | 1s. 5 13/32d. | 1s. 5 13/32d. | 1s. 5 13/32d. | 1s. 5 18/32d. | 1s. 5 18/32d. | 1s. 5 18/32d. |
| " " " 6 " " | 1s. 4 27/32d. | 1s. 4 27/32d. | 1s. 4 27/32d. | 1s. 4 27/32d. | 1s. 4 27/32d. | 1s. 4 27/32d. | 1s. 4 27/32d. | 1s. 5 23/32d. | 1s. 5 23/32d. | 1s. 5 23/32d. | 1s. 5 23/32d. | 1s. 5 23/32d. | 1s. 5 23/32d. | 1s. 5 23/32d. | 1s. 5 23/32d. | 1s. 5 23/32d. | 1s. 5 23/32d. | 1s. 5 23/32d. | 1s. 5 23/32d. | 1s. 5 23/32d. | 1s. 5 23/32d. | 1s. 5 23/32d. |
| Documents ... ... ... 8 " " | 1s. 4 5/8d. | 1s. 4 5/8d. | 1s. 4 5/8d. | 1s. 4 5/8d. | 1s. 4 5/8d. | 1s. 4 5/8d. | 1s. 4 5/8d. | 1s. 5 7/16d. | 1s. 5 7/16d. | 1s. 5 7/16d. | 1s. 5 7/16d. | 1s. 5 7/16d. | 1s. 5 7/16d. | 1s. 5 7/16d. | 1s. 5 7/16d. | 1s. 5 7/16d. | 1s. 5 7/16d. | 1s. 5 7/16d. | 1s. 5 7/16d. | 1s. 5 7/16d. | 1s. 5 7/16d. | 1s. 5 7/16d. |
| " " " " 6 " " | 1s. 4 29/32d. | 1s. 4 29/32d. | 1s. 4 29/32d. | 1s. 4 29/32d. | 1s. 4 29/32d. | 1s. 4 29/32d. | 1s. 4 29/32d. | 1s. 4 29/32d. | 1s. 5 25/32d. | 1s. 5 25/32d. | 1s. 5 25/32d. | 1s. 5 25/32d. | 1s. 5 25/32d. | 1s. 5 25/32d. | 1s. 5 25/32d. | 1s. 5 25/32d. | 1s. 5 25/32d. | 1s. 5 25/32d. | 1s. 5 25/32d. | 1s. 5 25/32d. | 1s. 5 25/32d. | 1s. 5 25/32d. |
| French Francs D/A ... ... ... sight | 189 Nominal. | 188½ Nominal. | 192 | 189 Nominal. | 189 Nominal. | 189½ Nominal. | 189 3/4 Nominal. | 190 3/4 Nominal. | 191¼ Nominal. | 197¼ Nominal. | 198¾ Nominal. | 199 Nominal. | 199 Nominal. | 199 Nominal. | 199 Nominal. | 199 Nominal. | 199 Nominal. | 199 Nominal. | 199 Nominal. | 199 Nominal. | 199 Nominal. | 199 Nominal. | 199 Nominal. |
| " " " " 3 months' | 192 | 191¾ | 192 | 192 | 192 | 192 | 192 | 192 | 192 | 200 | 200¼ | 201¼ | 201¼ | 201¼ | 202¼ | 202¼ | 202¼ | 202¼ | 201 | 201¼ | 201 | 201 | 201½ |
| On Calcutta Bank, Telegraphic Transfer ... ... | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/16 | 100 1/32 |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Telegraphic Transfers ... ... per 100 Dollars, H. 177 4 0 | 182 12 0 | 182 8 0 | 182 8 0 | 182 8 0 | 182 8 0 | 182 12 0 | 182 12 0 | 182 12 0 | 182 8 0 | 182 8 0 | 182 8 0 | 182 8 0 | 182 8 0 | 182 8 0 | 182 8 0 | 182 8 0 | 182 8 0 | 182 8 0 | 182 8 0 | 182 8 0 | 182 8 0 | 182 8 0 |
| " " " " 100 Taels... S. 275 8 0 | 284 12 0 | 280 8 0 | 281 8 0 | 281 8 0 | 280 8 0 | 284 12 0 | 284 12 0 | 284 12 0 | 280 8 0 | 280 8 0 | 280 8 0 | 280 8 0 | 280 8 0 | 280 8 0 | 280 8 0 | 280 8 0 | 280 8 0 | 280 8 0 | 280 8 0 | 280 8 0 | 280 8 0 | 280 8 0 |
| " " " " 100 Yens ... J. 155 0 0 | 151 0 0 | 150 8 0 | 150 8 0 | 150 8 0 | 150 8 0 | 151 0 0 | 151 0 0 | 151 0 0 | 150 8 0 | 150 8 0 | 150 8 0 | 150 8 0 | 150 8 0 | 150 8 0 | 150 8 0 | 150 8 0 | 150 8 0 | 150 8 0 | 150 8 0 | 150 8 0 | 150 8 0 | 150 8 0 |
| English Bar Gold, 100 touch (per tola) ... ... | 27 2 0 | 27 0 0 | 28 0 0 | 28 0 0 Nominal. | 28 0 0 Nominal. | 27 12 0 Nominal. | 27 12 0 Nominal. | 28 0 0 Nominal. | 28 0 0 Nominal. | 28 8 0 Nominal. | 27 10 0 | 27 8 0 | 27 8 0 | 27 10 0 | 27 10 0 | 27 10 0 | 28 4 0 | 28 4 0 | 28 4 0 | 28 8 0 | 28 12 0 | 29 0 0 | 29 0 0 |
| Sovereigns ... ... ... ... ... | 15 5 6 | 15 0 0 | 16 0 0 | 15 9 6 | 15 10 0 | 15 11 0 | 16 0 0 | 16 1 0 | 15 13 0 | 15 13 0 | 15 13 0 | 15 12 0 | 15 13 0 | 15 15 0 | 15 14 0 | 16 2 6 | 16 1 0 | 16 7 0 | 16 13 0 | 16 16 0 | 17 0 0 | 17 0 6 | 17 6 0 |
| Bar Silver (ex. Duty) ... { Ready. | 91 2 0 | 95 0 0 | 95 10 0 | 95 0 0 | 96 8 0 | 97 0 0 | 97 10 0 | 97 14 0 | 98 3 0 | 98 10 0 | 99 12 0 | 102 4 0 | 99 0 0 | 98 14 0 | 98 4 0 | 97 0 0 | 97 4 0 | 110 2 0 | 101 10 0 | 100 6 0 | 100 9 0 | 101 3 0 | 101 15 0 |
| Forward. | 91 8 0 | 96 | 95 10 0 | 96 0 0 | 96 8 0 | 97 0 0 | 98 0 0 | 98 2 0 | 98 10 0 | 98 7 0 | 99 12 0 | 102 8 0 | 99 3 0 | 99 1 0 | 98 8 0 | 97 0 0 | 97 4 0 | 110 13 0 | 101 15 0 | 100 10 0 | 100 10 0 | 101 4 0 | 102 0 0 |
| **RATES OF DISCOUNT.** | | | | | | | | | | | | | | | | | | | | | | | |
| Bank Rate of Discount on Private Bills, 60 days' sight ... ... ... ... ... | 8 per cent. | 8 per cent. | 7 per cent. | 7 per cent. | 6 per cent. | 6 per cent. | 6 per cent. | 4½ per cent. | 4 per cent. | 4 per cent. | 4 per cent. | 4 per cent. | 4 per cent. | 4 per cent. | 4 per cent. | 4 per cent. | 4 per cent. | 4 per cent. | 4 per cent. | 4 per cent. | 5 per cent. | 6 per cent. | 6½ per cent. |
| Bank Rate of Interest on Demand Loans on Government Securities ... ... ... ... | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 5 " | 5 " | 5 " | 5 " | 5 " | 5 " | 4 " | 5 " | 5 " | 5 " | 5 " | 5 " | 5 " | 5 " | 5 " | 6 " | 6 " |
| Rate of Interest in the Open Market on Government Paper ... ... ... ... ... | 5 " | 5 " | 5 " | 5 " | 5 " | 5 " | 4 " | 4 " | 4 " | 3½ " | 3½ " | 3½ " | 3½ " | 3½ " | 3½ " | 3½ " | 3½ " | 3½ " | 3½ " | 3½ " | 3½ " | 4 " | 5 " |
| **GOVERNMENT SECURITIES.** | | | | | | | | | | | | | | | | | | | | | | | |
| Three-and-a-half per cent. ... ... ... ... | Rs. 66 0 0 | Rs. 66 0 0 | Rs. 66 0 0 | Rs. 66 0 0 | Rs. 66 0 0 | Rs. 66 0 0 | Rs. 66 0 0 | Rs. 67 0 0 | Rs. 68 0 0 | Rs. 70 0 0 | Rs. 69 8 0 | Rs. 68 8 0 | Rs. 68 12 0 | Rs. 69 0 0 | Rs. 68 8 0 | Rs. 69 8 0 | Rs. 69 0 0 | Rs. 69 8 0 | Rs. 69 8 0 | Rs. 69 8 0 | Rs. 69 8 0 | Rs. 69 0 0 | Rs. 69 0 0 |
| Three per cent. ... ... ... ... | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 Nom. | " 57 0 0 | " 57 0 0 | " 57 0 0 Nom. | " 57 0 0 | " 58 0 0 | " 60 0 0 | " 60 0 0 Nom. | " 59 0 0 Nom. | " 68 0 0 Nominal. | " 68 8 0 Nominal. | " 68 8 0 Nominal. | " 69 0 0 Nominal. | " 68 0 0 Nominal. | " 68 0 0 Nominal. | " 68 0 0 Nominal. | " 68 0 0 Nominal. | " 68 0 0 | " 68 0 0 | " 68 0 0 |
| Memo. of Government Paper enfaced for London | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | " 4,100 | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* |
| Government Paper enfaced from London to Bombay ... ... ... ... | Rs. 5,100 | Rs. 20,03,800 | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* | *Nil.* |
| **IMPORTS.** | | | | | | | | | | | | | | | | | | | | | | | |
| PIECE-GOODS— | | | | | | | | | | | | | | | | | | | | | | | |
| 7lbs. 33in. 37½ yds. Grey Shirtings (per piece) | Rs. 8 0 0 | Rs. 8 0 0 | Rs. 8 4 0 | Rs. 8 4 0 | Rs. 8 4 0 | Rs. 8 4 0 | Rs. 8 4 0 | Rs. 8 4 0 | Rs. 8 4 0 | Rs. 8 4 0 | Rs. 8 8 0 | Rs. 8 8 0 | Rs. 8 8 0 | Rs. 8 12 0 | Rs. 9 0 0 | Rs. 9 0 0 | Rs. 9 0 0 | Rs. 9 0 0 | Rs. 9 8 0 | Rs. 9 8 0 | Rs. 10 0 0 | Rs. 11 8 0 | Rs. 11 8 0 |
| 8lbs. 39in. 37½ to 39 yds. " | " 9 12 0 | " 9 12 0 | " 9 12 0 | " 9 12 0 | " 9 12 0 | " 9 12 0 | " 9 12 0 | " 9 12 0 | " 9 12 0 | " 9 12 0 | " 10 0 0 | " 10 0 0 | " 10 8 0 | " 10 8 0 | " 11 0 0 | " 11 0 0 | " 11 0 0 | " 11 12 0 | " 12 0 0 | " 12 0 0 | " 13 0 0 | " 14 0 0 | |
| No. 40s Water Twist (per lb.) ... ... ... | " 1 8 0 | " 1 10 0 | " 1 10 0 | " 1 10 0 | " 1 10 0 | 1-8-0 to 1-10-0 | 1-8-0 to 1-10-0 | 1-8-0 to 1-10-0 | 1-9-0 to 1-11-0 | 1-9-0 to 1-11-0 | 1-8-0 to 1-10-0 | 1-8-0 to 1-10-0 | 1-8-0 to 1-10-0 | 1-8-0 to 1-10-0 | 1-9-0 to 1-11-0 | 1-9-0 to 1-11-0 | 1-10-0 to 1-12-0 | 1-10-0 to 1-12-0 | 1-10-0 to 1-12-0 | 1-10-0 to 1-12-0 | 1-10-0 to 1-13-0 | 1-10-0 to 1-13-0 | 1-10-0 to 1-13-0 |
| No. 30s " ... ... ... | " 1-6-0 to 1-7-0 | " 1 9 0 | " 1 9 0 | " 1 9 0 | " 1 9 0 | " 1-7-0 to 1-9-0 | " 1-7-0 to 1-9-0 | " 1-7-0 to 1-9-0 | " 1-8-0 to 1-10-0 | " 1-8-0 to 1-10-0 | " 1-7-0 to 1-9-0 | " 1-7-0 to 1-9-0 | " 1-7-0 to 1-9-0 | " 1-8-0 to 1-10-0 | " 1-8-0 to 1-10-0 | " 1-9-0 to 1-11-0 | " 1-9-0 to 1-11-0 | " 1-9-0 to 1-11-0 | " 1-9-0 to 1-12-0 | " 1-9-0 to 1-12-0 | " 1-9-0 to 1-12-0 | " 1-9-0 to 1-12-0 | " 1-9-0 to 1-12-0 |
| Copper (Braziers) per cwt in bundles ... ... | " 112 0 0 | " 114 0 0 | " 120 0 0 | " 120 0 0 | " 120 0 0 | " 120 0 0 | " 120 0 0 | " 120 0 0 | " 118 0 0 | " 120 0 0 | " 120 0 0 | " 120 0 0 | " 127 0 0 | " 127 0 0 | " 127 0 0 | " 127 0 0 | " 127 0 0 | " 127 0 0 | " 127 0 0 | " 127 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 |
| Yellow Metal " " ... | " 115 0 0 | " 114 0 0 | " 120 0 0 | " 120 0 0 | " 122 0 0 | " 122 0 0 | " 122 0 0 | " 122 0 0 | " 122 0 0 | " 122 0 0 | " 122 0 0 | " 122 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 | " 135 0 0 | " 132 0 0 | " 132 0 0 | " 132 0 0 | " 132 0 0 | " 146 0 0 | " 140 0 0 | " 138 0 0 |
| Belgian No. 2 Bar Iron (per candy of 784 lbs.) | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 170 0 0 | " 170 0 0 | " 170 0 0 | " 170 0 0 | " 175 0 0 | " 175 0 0 | " 175 0 0 | " 175 0 0 | " 185 0 0 | " 190 0 0 | " 185 0 0 |
| Basic Steel " " ... | " 150 0 0 | " 150 0 0 | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 175 0 0 | " 180 0 0 | " 180 0 0 | " 180 0 0 | " 180 0 0 | " 180 0 0 | " 180 0 0 | " 180 0 0 | " 180 0 0 | " 176 0 0 | " 176 0 0 | " 176 0 0 | " 176 0 0 | " 180 0 0 | " 180 0 0 | " 180 0 0 |
| Swedish Bar Iron " " ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Sugar, Ordinary Crystals Best (per cwt., Ex. Godown) | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Do. Mauritius Ordinary Grains, D to J. (per cwt. Ex. Godown) | Rs. 17-12-0 to 18-4-0 | Rs. 18-4-0 to 18-12-0 | Rs. 19-12-0 to 20-4-0 | Rs. 20-8-0 to 21-0-0 | Rs. 21-0-0 to 21-8-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-8-0 to 21-8-0 | Rs. 20-10-0 to 21-2-0 | Rs. 21-6-0 to 21-12-0 | Rs. 21-4-0 to 21-12-0 | Rs. 20-10-0 to 21-2-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-6-0 to 20-14-0 | Rs. 21-0-0 to 21-14-0 | Rs. 21-6-0 to 21-14-0 | Rs. 21-14-0 to 22-6-0 | Rs. 21-8-0 to 22-0-0 | Rs. 21 to 21-8-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-2-0 to 20-10-0 |
| Do. China Best Soft White (per cwt.) | " 18 8 0 | " 18 12 | " 20 4 0 | " 21 0 0 | " 21 0 0 | " 21 0 0 | " 21 6 0 | " 21 8 0 | " 21 8 0 | " 21 8 0 | " 22 0 0 | " 22 4 0 | " 22 0 0 | " 22 8 0 | " 22 8 0 | " 22 8 0 | " 23 4 0 | " 23 4 0 | " 24 4 0 | " 24 4 0 | " 22 8 0 | " 22 2 0 | " 21 10 0 |
| Do. Java White Granulated T. M. O. quality (per cwt. Ex. Godown) | " 17 8 0 | " 18 4 0 | " 19 8 0 | " 21 8 0 | " 21 8 0 | " 21 8 0 | " 21 8 0 | " 21 8 0 | " 21 8 0 | " 21 8 0 | " 21 14 0 | " 21 14 0 | " 21 14 0 | " 20 8 0 | " 20 4 0 | " 20 4 0 | " 21 0 0 | " 20 8 0 | " 20 4 0 | " 19 2 0 | " 19 2 0 | " 20 1 0 | " 19 2 0 |
| Do. Java " " " | " 19 4 0 | " 20 4 0 | " 20 12 0 | " 22 0 0 | " 22 0 0 | " 21 10 0 | " 21 10 0 | " 21 10 0 | " 21 10 0 | " 21 10 0 | " 22 4 0 | " 22 4 0 | " 21 12 0 | " 21 10 0 | " 21 6 0 | " 21 4 0 | " 21 8 0 | " 21 6 0 | " 22 0 0 | " 21 4 0 | " 21 0 0 | " 21 4 0 | " 20 8 0 |
| Do. Japan " " " | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Opal, Shaw's Best Steam (per ton) | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Do. " Ordinary " | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Do. " Lawries' Desharghur " | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Do. " Joyramdanga " | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Do. Anthracite " | Rs. 6-0-0 Pits-mouth Rdy. | Rs. 6-0-0 Pits-mouth Rdy. | Rs. 6-0-0 Pits-mouth Rdy. | Rs. 6-0-0 Pits-mouth Rdy. | Rs. 6-0-0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. | Rs. 6 0 0 Pits-mouth Rdy. |
| Do. Natal (St. George's & Dundee) " | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Do. Davison's West Hartley " | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Do, Cardiff " | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Do. Desharghur Bengal " | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Do. Jardine's Navigation Bengal " | Rs. 24 to 25 Rdy. ex Bunder. | Rs. 25 Rdy. ex Bunder. | Rs. 22 to 23 Rdy. ex. Bunder. | Rs. 22 to 23 Rdy. ex. Bunder. | Rs. 22 to 23 Rdy. ex. Bunder. | Rs. 21 to 22 Rdy. ex. Bunder. | Rs. 20 to 21 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 24-8-0 Rdy. ex. Bunder. | Rs. 25 Rdy. ex. Bunder. | Rs. 24 to 25 Rdy. ex. Bunder. | Rs. 25 Rdy. ex. Bunder. |
| Do. Seebpore (Bengal) " | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Do. Bird's Navigation " | Rs. 24 to 25 Rdy. ex. Bunder. | Rs. 25 Rdy. ex. Bunder. | Rs. 22 to 23 Rdy. ex. Bunder. | Rs. 22 to 23 Rdy. ex. Bunder. | Rs. 22 to 23 Rdy. ex. Bunder. | Rs. 21 to 22 Rdy. ex. Bunder. | Rs. 20 to 21 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 23 to 24 Rdy. ex. Bunder. | Rs. 24-8-0 Rdy. ex. Bunder. | Rs. 25 Rdy. ex. Bunder. | Rs. 24 to 25 Rdy. ex. Bunder. | Rs. 25 Rdy. ex. Bunder. |
| Do. Singarini " | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| **EXPORTS.** | | | | | | | | | | | | | | | | | | | | | | | |
| COTTON— (Full-pressed; per candy of 784 lbs.) | | | | | | | | | | | | | | | | | | | | | | | |
| H. G. Bengals (Railway Terms) ... ... Fine ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " " " ... F. G. ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| M. G. " " ... Fine ... | *Rs. 382 Jan. 1918. | *Rs. 382 Jan. 1918. | *Rs. 425 Jan. 1918. | *Rs. 385 Jan. 1918. | *Rs. 387 Jan. 1918. | *Rs. 381 Jan. 1918. | *Rs. 372 Jan. 1918. | *Rs. 352 Jan. 1918. | *Rs. 361 Jan. 1918. | Rs. 356 Jan. 1918. | Rs. 333 Jan. 1918. | Rs. 346 Jan. 1918. | *Rs. 343 Jan. 1918. | *Rs. 352 Jan. 1918. | Rs. 345 Jan. 1918. | Rs. 347 Jan. 1918. | Rs. 356 Jan. 1918. | *Rs. 374 25th Jan. 1918. | Rs. 380 Jan. 1918. | Rs. 398 Jan. 1918. | Rs. 426 25th Jan. 1918. | Rs. 450 Jan. 1918. | Rs. 422 Jan. 1918. |
| " " " ... F. G. ... | " 370 " | " 386 " | " 414 " | " 372 " | " 375 " | " 369 " | " 360 " | " 358 " | " 349 " | " 323 " | " 319 " | " 331 " | " 329 " | " 330 " | " 324 " | " 321 " | " 330 " | " 340 " | " 355 " | " 371 " | " 395 " | " 426 " | " 382 " |
| " Scind-Punjab " ... Fine ... | " 380 " | " 396 " | " 421 " | " 384 " | " 385 " | " 376 " | " 366 " | " 345 " | " 354 " | " 328 " | " 324 | " 337 " | " 333 " | " 340 " | " 335 " | " 333 " | " 338 " | " 356 " | " 370 " | " 382 " | " 409 " | " 438 " | " 400 " |
| " " " ... F. G. ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " Khandeish ... ... ... Fine ... | *Rs. 460 Jan. 1918. | *Rs. 500 Jan. 1918. | *Rs. 510 Jan. 1918. | *Rs. 462 Jan. 1918. | *Rs. 460 Jan. 1918. | *Rs. 450 Jan. 1918. | *Rs. 444 Jan. 1918. | *Rs. 411 Jan. 1918. | *Rs. 419 Jan. 1918. | Rs. 382 Jan. 1918. | Rs. 379 Jan. 1918. | Rs. 386 Jan. 1918. | *Rs. 396 Jan. 1918. | *Rs. 412 Jan. 1918. | Rs. 400 Jan. 1918. | Rs. 396 Jan. 1918. | Rs. 406 Jan. 1918. | *Rs. 412 25th Jan. 1918. | Rs. 419 Jan. 1918. | Rs. 427 Jan. 1918. | Rs. 469 26th Jan. 1918. | Rs. 503 Jan. 1918. | Rs. 480 Jan. 1918. |
| " " ... F. G. ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | " 397 " | " 462 " | ..... |
| " Dhamangaum—Poolgaum ... Fine ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " " " ... F. G. ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " Nagpore—Kamptee ... ... Fine ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | *Rs. 429 Jan. 1918. | *Rs. 448 Jan. 1918. | Rs. 435 Jan. 1918. | Rs. 435 Jan. 1918. | Rs. 442 Jan. 1918. | *Rs. 440 25th Jan. 1918. | Rs. 450 Jan. 1918. | Rs. 466 Jan. 1918. | ..... | Rs. 547 Jan. 1918. | Rs. 540 Jan. 1918. |
| " " " ... F. G. ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | Rs. 496 25th Jan. 1918. | ..... | ..... |
| " Oomrawattee (Descriptions) ... Fine ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " " " ... F. G. ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| " Akola—Khamgaum—Karanja Fair staple ... ... Fine ... | Rs. 482 Jan. 1918. | Rs. 491 Jan. 1918. | *Rs. 552 Jan. 1918. | *Rs. 480 Jan. 1918. | *Rs. 476 Jan. 1918. | *Rs. 467 Jan. 1918. | *Rs. 461 Jan. 1918. | *Rs. 423 Jan. 1918. | *Rs. 430 Jan. 1918. | Rs. 396 Jan. 1918. | Rs. 394 Jan. 1918. | Rs. 406 Jan. 1918. | *Rs. 416 Jan. 1918. | *Rs. 433 Jan. 1918. | Rs. 421 Jan. 1918. | Rs. 418 Jan. 1918. | *Rs. 421 Jan. 1918. | *Rs. 426 25th Jan. 1918. | Rs. 436 Jan. 1918. | Rs. 447 Jan. 1918. | ..... | Rs. 537 Jan. 1918. | Rs. 500 Jan. 1918. |
| " " " " ... F. G. ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | " 417 " | ..... | ..... | ..... | ..... | Rs. 487 25th Jan. 1918. | ..... | ..... |
| " Broach ... ... ... ... Fine ... | Rs. 509 July 1917. | Rs. 508 July 1917. | Rs. 552 July 1917. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |

# Weekly Current Quotations as Estimated by the Committee of the Bombay Chamber of Commerce during the year 1917—contd.

| ek ending 7th July. | Week ending 14th July. | Week ending 21st July. | Week ending 28th July. | Week ending 4th August. | Week ending 11th August. | Week ending 18th August. | Week ending 25th August. | Week ending 1st September. | Week ending 8th September. | Week ending 15th September. | Week ending 22nd September. | Week ending 29th September. | Week ending 6th October. | Week ending 13th October. | Week ending 20th October. | Week ending 27th October. | Week ending 3rd November. | Week ending 10th November. | Week ending 17th November. | Week ending 24th November. | Week ending 1st December. | Week ending 8th December. | Week ending 15th December. | Week ending 22nd December. | Week ending 29th December. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Ready | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. | Ready. |
| /32d. | Is. 4 7/32d. | Is. 4 7/32d. | Is. 4 7/32d. | Is. 4 7/32d. | Is. 4 7/32d. | Is. 4 7/32d. | Is. 4 7/32d. | Is. 4 31/32d. | Is. 4 31/32d. | Is. 4 31/32d. | Is. 4 31/32d. | Is. 4 31/32d. | Is. 4 31/32d. | Is. 4 31/32d. | Is. 4 31/32d. | Is. 4 31/32d. | Is. 4 31/32d. | Is. 4 31/32d. | Is. 4 31/32d. | Is. 4 31/32d. | Is. 4 31/32d. | Is. 4 31/32d. | Is. 4 31/32d. | Is. 4 31/32d. | Is. 4 31/32d. |
| 9/32d. | Is. 4 9/32d. | Is. 4 9/32d. | Is. 4 9/32d. | Is. 4 9/32d. | Is. 4 9/32d. | Is. 4 9/32d. | Is. 4 9/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. |
| 8/32d. | Is. 4 8/32d. | Is. 4 8/32d. | Is. 4 8/32d. | Is. 4 8/32d. | Is. 4 18/32d. | Is. 4 18/32d. | Is. 4 18/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 1/32d. | Is. 5 3/16d. | Is. 5 3/16d. | Is. 5 5/32d. | Is. 5 5/32d. | Is. 5 5/32d. | Is. 5 5/32d. | Is. 5 5/32d. | Is. 5 5/32d. | Is. 5 5/32d. | Is. 5 5/32d. |
| 27/32d. | Is. 4 27/32d. | Is. 4 27/32d. | Is. 4 27/32d. | Is. 4 27/32d. | Is. 4 27/32d. | Is. 4 27/32d. | Is. 4 27/32d. | Is. 5 23/32d. | Is. 5 23/32d. | Is. 5 23/32d. | Is. 5 23/32d. | Is. 5 23/32d. | Is. 5 23/32d. | Is. 5 23/32d. | Is. 5 23/32d. | Is. 5 23/32d. | Is. 5 23/32d. | Is. 5 23/32d. | Is. 5 23/32d. | Is. 5 23/32d. | Is. 5 23/32d. | Is. 5 23/32d. | Is. 5 23/32d. | Is. 5 23/32d. | Is. 5 23/32d. |
| 29/32d. Nominal. | Is. 4 29/32d. 188½ Nominal. 191½ | Is. 4 29/32d. 189 Nominal. 192 | Is. 4 29/32d. 189 Nominal. 192 | Is. 4 29/32d. 189 Nominal. 192 | Is. 4 29/32d. 189½ Nominal. 192½ | Is. 4 29/32d. 189 3/4 Nominal. 192 3/4 | Is. 4 29/32d. 189 3/4 Nominal. 192 3/4 | Is. 5 25/32d. 197½ Nominal. 200 | Is. 5 25/32d. 197½ Nominal. 200½ | Is. 5 25/32d. 198½ Nominal. 200¾ | Is. 5 25/32d. 199 Nominal. 201¼ | Is. 5 25/32d. 199 Nominal. 201¼ | Is. 5 25/32d. 199 Nominal. 201¼ | Is. 5 25/32d. 199 Nominal. 201¼ | Is. 5 25/32d. 199 Nominal. 201¼ | Is. 5 25/32d. 199 Nominal. 201¼ | Is. 5 25/32d. 199 Nominal. 201¼ | Is. 5 25/32d. 197½ Nominal. 201¼ | Is. 5 25/32d. 198½ Nominal. 201¾ | Is. 5 25/32d. 198½ Nominal. 201¾ | Is. 5 25/32d. 198 Nominal. 201 | Is. 5 25/32d. 197½ Nominal. 200½ | Is. 5 25/32d. 197½ Nominal. 200½ | Is. 5 25/32d. 197½ Nominal. 200½ | Is. 5 25/32d. 197½ Nominal. 200½ |
| /16 | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/16 " | 100 1/32 " | 100 1/16 " |
| s. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| 17 4 0 | 183 4 0 | 182 8 0 | 179 8 0 | 181 12 0 | 185 12 0 | 212 0 0 | 214 0 0 | 223 0 0 | 225 0 0 | 225 0 0 | 236 0 0 | 231 0 0 | 208 8 0 | 193 8 0 | 272 8 0 | 273 8 0 | 208 8 0 | 204 0 0 | 209 8 0 | 205 0 0 | 206 8 0 | 211 0 0 | 213 8 0 | 213 8 0 | 215 0 0 |
| 15 8 0 | 284 12 0 | 280 8 0 | 284 12 0 | 284 12 0 | 295 12 0 | 311 0 0 | 315 0 0 | 331 8 0 | 347 0 0 | 351 0 0 | 358 0 0 | 351 0 0 | 198 8 0 | 202 8 0 | 159 0 0 | 150 8 0 | 296 0 0 | 290 0 0 | 294 0 0 | 295 0 0 | 295 0 0 | 295 0 0 | 311 0 0 | 311 0 0 | 314 0 0 |
| 55 0 0 | 151 0 0 | 150 0 0 | 150 8 0 | 150 8 0 | 151 0 0 | 150 8 0 | 151 0 0 | 149 0 0 | 149 0 0 | 149 0 0 | 150 0 0 | 150 0 0 | 150 0 0 | 150 0 0 | 150 0 0 | 150 8 0 | 100 8 0 | 151 0 0 | 151 0 0 | 150 8 0 | 150 8 0 | 150 8 0 | 150 0 0 | 150 0 0 | 150 0 0 |
| 37 2 0 | 27 | 28 0 0 | 28 0 0 Nominal. | 27 12 0 | 27 12 0 Nominal. | 28 0 0 Nominal. | 28 0 0 Nominal. | 27 12 0 | 28 8 0 Nominal. | 27 10 0 | 27 10 0 | 27 10 0 | 27 10 0 | 27 10 0 | 27 10 0 | 28 4 0 | 28 4 0 | 28 4 0 | 28 8 0 | 28 12 0 | 28 8 0 | 28 8 0 | 20 0 0 | 29 8 0 | 28 8 0 |
| 15 5 6 | 15 | 16 0 0 | 15 9 6 | 15 10 0 | 15 11 6 | 16 0 0 | 16 1 0 | 16 0 0 | 15 13 0 | 15 13 0 | 15 12 0 | 16 13 0 | 15 15 0 | 16 14 0 | 16 2 6 | 16 1 0 | 16 7 0 | 16 12 0 | 16 15 6 | 17 0 0 | 17 0 6 | 17 6 0 | 18 0 0 | 17 3 6 | 17 1 0 |
| 31 2 0 | 96 | 95 10 0 | 95 0 0 | 95 10 0 | 96 10 0 | 97 14 0 | 97 14 0 | 98 7 0 | 98 3 0 | 99 13 0 | 102 4 0 | 99 3 0 | 98 14 0 | 99 1 0 | 96 13 0 | 97 2 0 | 110 0 0 | 101 15 0 | 100 6 0 | 100 9 0 | 101 4 0 | 101 15 0 | 101 12 0 | 101 12 0 | 102 2 0 |
| 37 8 0 | 96 | 96 10 0 | 96 0 0 | 96 8 0 | 97 0 0 | 98 0 0 | 98 2 0 | 98 10 0 | 98 10 0 | 100 2 | 102 8 0 | 99 0 0 | 98 8 0 | 98 8 0 | 97 0 0 | 97 4 0 | 110 13 0 | 101 15 0 | 100 10 0 | 100 10 0 | 101 4 0 | 102 5 0 | 102 6 0 | 102 6 0 | 102 2 0 |
| cent. | 8 per cent. | 7 per cent. | 7 per cent. | 6 per cent. | 6 per cent. | 6 per cent. | 4½ per cent. | 4 per cent. | 4 per cent. | 4 per cent. | 4 per cent. | 5 per cent. | 4 per cent. | 4 per cent. | 4 per cent. | 4 per cent. | 4 per cent. | 4 per cent. | 4 per cent. | 5 per cent. | 6 per cent. | 6½ per cent. | 6½ per cent. | 6½ per cent. | 6½ per cent. |
| " | 6 " | 6 " | 6 " | 6 " | 6 " | 6 " | 5 " | 5 " | 6 " | 5 " | 5 " | 4 " | 5 " | 5 " | 5 " | 5 " | 5 " | 5 " | 5 " | 5 " | 5 " | 6 " | 6 " | 6 " | 6 " |
| " | 5 " | 5 " | 5 " | 5 " | 5 " | 4½ " | 4 " | 4 " | 3½ " | 3½ " | 3½ " | 3½ " | 3½ " | 3½ " | 3½ " | 3½ " | 3½ " | 3½ " | 3½ " | 4 " | 5 " | 5 " | 5 " | 5 " | 5 " |
| 16 0 0 | Rs. 66 0 0 | Rs. 66 0 0 | Rs. 66 0 0 | Rs. 66 0 0 | Rs. 66 0 0 | Rs. 66 0 0 | Rs. 67 0 0 | Rs. 68 0 0 | Rs. 70 0 0 | Rs. 69 8 0 | Rs. 68 8 0 | Rs. 68 12 0 | Rs. 69 0 0 | Rs. 68 8 0 | Rs. 68 8 0 | Rs. 69 0 0 | Rs. 69 0 0 | Rs. 69 0 0 | Rs. 69 8 0 | Rs. 69 8 0 | Rs. 69 8 0 | Rs. 69 0 0 | Rs. 69 8 0 | Rs. 69 4 0 | Rs. 69 8 0 |
| 12 0 0 | " 57 0 0 | " 57 0 0 Nom. | " 57 0 0 Nom. | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 57 0 0 | " 58 0 0 | " 60 0 0 | " 60 0 0 Nom. | " 58 0 0 Nom. | " 58 0 0 Nominal. | " 58 0 0 Nominal. | " 58 0 0 Nominal. | " 58 0 0 Nominal. | " 58 0 0 Nominal. | " 58 0 0 | " 58 0 0 | " 58 0 0 | " 58 0 0 | " 58 0 0 | " 58 0 0 | " 58 0 0 | " 58 0 0 | " 58 0 0 |
| 4. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | " 4,100 | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. |
| 3100 | Rs. 20,08 | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. | Nil. |
| 8 0 0 | Rs. 8 | Rs. 8 4 0 | Rs. 8 4 0 | Rs. 8 4 0 | Rs. 8 4 0 | Rs. 8 4 0 | Rs. 8 4 0 | Rs. 8 4 0 | Rs. 8 4 0 | Rs. 8 8 | Rs. 8 8 | Rs. 8 8 0 | Rs. 8 8 0 | Rs. 8 12 0 | Rs. 9 0 0 | Rs. 9 0 0 | Rs. 9 0 0 | Rs. 9 0 0 | Rs. 9 8 0 | Rs. 9 8 0 | Rs. 9 8 0 | Rs. 9 8 0 | Rs. 10 0 0 | Rs. 11 8 0 | Rs. 11 4 0 |
| 8 8 | " 9 | " 9 12 0 | " 9 12 0 | " 9 12 0 | " 9 12 0 | " 9 12 0 | " 9 12 0 | " 9 12 0 | " 9 12 0 | " 10 | " 10 0 0 | " 10 0 0 | " 10 8 0 | " 11 0 0 | " 11 0 0 | " 11 0 0 | " 11 0 0 | " 11 12 0 | " 11 12 0 | " 12 0 0 | " 13 0 0 | " 14 0 0 | " 14 0 0 | " 14 0 0 |
| 0 0 | " 1 10 0 | " 1 10 0 | " 1 10 0 | " 1 10 0 | " 1 10 0 | " 1-8-0 to 1-10-0 | " 1-8-0 to 1-10-0 | " 1-8-0 to 1-10-0 | " 1-8-0 to 1-10-0 | " 1-8-0 to 1-10-0 | " 1-8-0 to 1-10-0 | " 1-8-0 to 1-10-0 | " 1-8-0 to 1-10-0 | " 1-8-0 to 1-10-0 | " 1-8-0 to 1-10-0 | " 1-8-0 to 1-11-0 | " 1-10-0 to 1-11-0 | " 1-10-0 to 1-12-0 | " 1-10-0 to 1-12-0 | " 1-10-0 to 1-12-0 | " 1-10-0 to 1-13-0 | " 1-10-0 to 1-13-0 | " 1-10-0 to 1-13-0 | " 1 14 0 | " 1 14 0 |
| 0-0 to 1-3-0 | " 1 9 0 | " 1 9 0 | " 1 9 0 | " 1 9 0 | " 1 9 0 | " 1-7-0 to 1-9-0 | " 1-7-0 to 1-9-0 | " 1-7-0 to 1-9-0 | " 1-7-0 to 1-9-0 | " 1-7-0 to 1-9-0 | " 1-7-0 to 1-9-0 | " 1-7-0 to 1-9-0 | " 1-7-0 to 1-9-0 | " 1-7-0 to 1-9-0 | " 1-7-0 to 1-9-0 | " 1-7-0 to 1-11-0 | " 1-9-0 to 1-11-0 | " 1-9-0 to 1-12-0 | " 1-9-0 to 1-12-0 | " 1-9-0 to 1-12-0 | " 1-9-0 to 1-13-0 | " 1-9-0 to 1-13-0 | " 1-9-0 to 1-13-0 | " 1 12 0 | " 1 12 0 |
| 14 0 0 | " 114 | " 114 | " 120 0 0 | " 120 0 0 | " 120 0 0 | " 120 0 0 | " 120 0 0 | " 118 0 0 | " 118 0 0 | " 120 0 0 | " 120 0 0 | " 127 0 0 | " 127 0 0 | " 127 0 0 | " 127 0 0 | " 127 0 0 | " 127 0 0 | " 127 0 0 | " 128 0 0 | " 137 0 0 | " 143 0 0 | " 142 0 0 | " 140 0 0 | " 140 0 0 | " 140 0 0 |
| 12 0 0 | " 120 | " 120 0 0 | " 122 0 0 | " 122 0 0 | " 122 0 0 | " 122 0 0 | " 122 0 0 | " 120 0 0 | " 120 0 0 | " 122 0 0 | " 122 0 0 | " 132 0 0 | " 132 0 0 | " 132 0 0 | " 132 0 0 | " 132 0 0 | " 132 0 0 | " 132 0 0 | " 132 0 0 | " 136 0 0 | " 146 0 0 | " 140 0 0 | " 138 0 0 | " 142 0 0 | " 142 0 0 |
| 50 0 0 | " 150 | " 150 | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 165-0-0 to 170-0-0 | " 170 0 0 | " 170 0 0 | " 170 0 0 | " 170 0 0 | " 170 0 0 | " 170 0 0 | " 170 0 0 | " 175 0 0 | " 175 0 0 | " 170 0 0 | " 175 0 0 | " 175 0 0 | " 185 0 0 | " 190 0 0 | " 185 0 0 | " 200 0 0 | " 195 0 0 |
| 50 0 0 | " 150 | " 150 | " 160 0 0 | " 160 0 0 | " 160 0 0 | " 170 0 0 | " 175 0 0 | " 180 0 0 | " 180 0 0 | " 180 0 0 | " 180 0 0 | " 180 0 0 | " 180 0 0 | " 180 0 0 | " 180 0 0 | " 180 0 0 | " 176 0 0 | " 176 0 0 | " 176 0 0 | " 175 0 0 | " 180 0 0 | " 175 0 0 | " 180 0 0 | " 200 0 0 | " 200 0 0 |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12-14-0 to 18-4-0 | Rs. 18-4-0 to 18-12-0 | Rs. 19-12-0 to 20-4-0 | Rs. 20-8-0 to 21-0-0 | Rs. 21-0-0 to 21-8-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-10-0 to 21-2-0 | Rs. 21-6-0 to 21-12-0 | Rs. 21-4-0 to 21-12-0 | Rs. 20-10-0 to 21-2-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-6-0 to 20-14-0 | Rs. 21-0-0 to 21-14-0 | Rs. 21-6-0 to 21-14-0 | Rs. 21-14-0 to 22-6-0 | Rs. 21-8-0 to 22-0-0 | Rs. 21 to 21-8-0 | Rs. 20-8-0 to 21-0-0 | Rs. 20-2-0 to 20-10-0 | Rs. 19-12-0 to 20-4-0 | Rs. 19-10-0 to 19 8-0 | Rs. 19-0-0 to 19-8-0 | Rs. 18-14-0 to 18-12-0 |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | |

| | | |

| 1918. | | |




Digitized with financial assistance from
Government of Maharashtra
on 01 February, 2020